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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The New Increase of Rent, &c., Act.

THE Increase of Rent and Mortgage Interest (Restriction) Act, 1919, has now been issued, but it comes too late for us to print the whole of it this week. We print, however, on another page the slight change which has been made in section 2 (1), the addition of the sub-clauses to sections 4 and 5, and the addition of sections 6 and 7, which did not appear in the Bill as printed. This may be sufficient to enable the scope and operation of the Act to be appreciated, though it will not be an easy matter to read into the principal Act—the Act of 1915—all the changes which have been made.

The Stock Exchange and Enemy-born Subjects.

THE House of Lords has dismissed the appeal in *Weinberger* v. *Inglis* (*Times*, 8th inst.), and, having regard to the wide discretionary powers of the Stock Exchange Committee as to the annual re-election of members, the result is not surprising. Under the rules of the Stock Exchange, the committee are in March of each year to elect and admit for one year such candidates as they shall deem eligible to be members of the Stock Exchange. The plaintiff, who was up to 1917 a member, was of enemy birth, but he was naturalized here in 1892, and subsequently was denaturalized in Germany. We do not gather that there was any objection to him personally, apart from his enemy birth, and it might have been thought that this had been removed by the statutory incidents attaching to his change of citizenship. Under section 3 of the British Nationality, &c., Act, 1914, repeating the corresponding provision of the Naturalization Act, 1870, a naturalized person is entitled to all the political and other rights, powers, and privileges, and is subject to all the obligations, duties, and liabilities of a natural-born British subject. In other words, there is, as regards all questions of status, no distinction between a British-born and an alien-born British subject, and in all matters coming up for direct legal decision depending on status, no Court can discriminate between the two classes; nor, we imagine, is any public body entitled to do so. But the Stock Exchange does not rank as a public body, and is not governed by the analogy of the statute. As to the propriety of the action of the committee, it is not for us to express an opinion. The

question of re-electing Mr. WEINBERGER was, under the rules, in their discretion, and they decided against him. At the close of his judgment the Lord Chancellor referred in a marked way to the thirty years of British citizenship which Mr. WEINBERGER had to his credit, without suggestion of failure towards the substituted allegiance, and intimated that normal relations might soon be restored. No doubt this will be so. The whole matter, fortunately, is transitory in its nature.

Increment Value Duty on Death as a Charge on Land.

THE QUESTION to what extent increment value duty payable on the occasion of death is a charge upon the land is one, we believe, which not infrequently causes difficulty in practice. Under section 5 of the Finance Act, 1910, the provisions as to the assessment, collection and recovery of estate duty under the Finance Act, 1894, are to apply as if I.V.D. on death were estate duty. Now under section 9 (1) of the Act of 1894 the rateable part of estate duty in respect of property which does not pass to the executor as such is a charge on the property, and it is by reason of this provision that estate duty is charged on real estate, so that a purchaser has to see that the charge is cleared. But leaseholds pass to the executor as such, and in respect of these there is no charge for estate duty. By virtue of section 5 the same rules apply to I.V.D. payable on the occasion of death, and hence it is a charge on real estate, but not on leaseholds. It may be thought that the latter part of the first paragraph of section 5 suggests a different result. This runs: "Where any interest in land in respect of which I.V.D. is payable is property passing to the personal representative as such, the duty shall be payable out of that interest in land in exoneration of the rest of the deceased's estate." The expression "payable out of that interest" seems to indicate that there is a charge of the duty on the interest; but a charge, if intended, ought to be expressly created, and the words appear to be merely a direction as to how the duty is to be borne as between the beneficiary taking the leaseholds and the rest of the estate. He takes the leaseholds *cum onere*, and must discharge the I.V.D. so as to prevent it falling on the residue; but no charge for it is created on the leaseholds. There is also the proviso to section 5 under which, in respect of all property of the deceased other than that assessed to I.V.D., the Crown is, as a creditor in respect of such I.V.D., to rank *pari passu* with other creditors. But this is not sufficient to create a charge; the Crown remains a preferential creditor as against the leaseholds if proceedings are taken to enforce the duty, but there is no charge on the leaseholds. The above statements are, perhaps, open to criticism, and we do not wish to speak dogmatically about provisions which are not expressed with all the clearness that might be desired. But we have reason to believe that they represent the view taken by the Inland Revenue Authorities. Shortly, it is that freeholds, since they do not pass to the executors as such, are charged with I.V.D. (if any), payable on death; leaseholds, since they pass to the executors as such, are not so charged.

Compensation for Requisitioned Premises.

THE APPEAL in *De Keyser's Royal Hotel* v. *The King* was on Wednesday allowed by the Court of Appeal (SWINFEN EADY, M.R., and WARRINGTON, L.J., DUKE, L.J., dissenting) (*Times*, 10th inst.). The case has been compared in importance and scope to the great Ship Money case, by which JOHN HAMPDEN gained renown. The facts are simple and well known. The Crown (acting through the War Office) requisitioned the hotel for use as administrative offices, purporting to do so by virtue of the Royal Prerogative, as well as under the provisions of the Defence of the Realm Acts and regulations thereunder. The suppliants (owners of the hotel) then took proceedings by petition of right against the Crown, claiming that they were entitled to an annual rent so long as the hotel was occupied by the War Office, and also claiming a lump sum for compensation. These claims were resisted by the Crown on the ground that no rent or compensation was by law payable to the suppliants, either under the Defence Act, 1842, or otherwise. The suppliants' claim was dismissed by PETERSON, J., on the authority of *Re A Petition of Right* (1915, 3 K. B. 649). The Court of Appeal held that that case did not apply to the circumstances of the present case, and (by a majority) reversed the decision below, holding that the Crown was not entitled to take the land and buildings of the suppliants without paying them compensation. The owners of the hotel have therefore, so far, established their right to the rent and compensation claimed by them. In all probability, however, this is not the last that will be heard of the case. The case of *Re A Petition of Right* (*supra*), by which PETERSON, J., felt bound, was a decision of the Court of Appeal upon the question whether the military authorities were entitled to requisition, without compensation, certain land and buildings at Brighton belonging to the suppliants and occupied by them as an aerodrome. The Court of Appeal, Lord COZENS-HARDY, M.R., and PICKFORD and WARRINGTON, L.JJ., unanimously held that the suppliants' claim was rightly dismissed, and that the Crown was not liable to pay compensation for the land and buildings taken. The suppliants appealed to the House of Lords, but a compromise was effected by the appeal being withdrawn and the Crown agreeing to pay compensation as though the property had been taken under the Defence Act, 1842 (1916, W. N. 311). The Master of the Rolls in *De Keyser's Royal Hotel* v. *The King* distinguished *Re A Petition of Right* on the ground that in the latter case the land and buildings had been "actually required for the conduct of hostilities in the air," whilst in the *De Keyser* case the land and buildings had been taken for administrative purposes. Whether this distinction holds good, and whether the Crown can take land and buildings, even for immediate and direct military or combatant use, without compensation, are questions that are still open for decision by the House of Lords. In the *De Keyser* case lengthy and expensive searches were made at the Record Office for the purpose of discovering any former records of cases in which land had been taken by the Crown without payment of compensation. The result of these searches was held by the Court of Appeal to be in favour of the suppliants' claim and against the view contended for by the Crown. Arguments founded on these searches in favour of the suppliants in the *De Keyser case* would seem to have been equally available to support the suppliants' claim in *Re A Petition of Right*.

The Effect of "Surprise" on Appeals.

A SINGULAR NOVELTY in procedure came before the House of Lords in *Strath S.S. Co.* v. *Hardy and Another* (1919, W. N. 91). The appellants had been defendants in an action for breach of charter-party. They had been defeated in the court of first instance and in the Court of Appeal, which made concurrent findings of fact adverse to them. The normal rule, we hardly need to say, is that the House of Lords will not interfere with concurrent finding of facts by all the courts below, unless there has been a misdirection of themselves as to the law by these courts. Here, therefore, no appeal could be entertained unless such a misdirection could be shewn. Now, it so happened that the Courts (Emergency Powers) Act, 1917, s. 3—which absolves a party to a contract for failure to perform it when caused by obedience to the direction of a Government department—afforded a defence to the appellants. But this Act, although applying retrospectively to this case, did not come into operation until the case was before the Court of Appeal, and was not mentioned or relied on in that court, although it had been in operation twenty-one days before that court delivered its reserved judgment, and two days after that court had finished hearing the case. The House of Lords had to consider whether, in these circumstances, they should allow amendment of the pleadings and reliance on this new defence. One is rather inclined to suggest that, in view of the fact that the Court of Appeal was actually considering its judgment when the statute came into force, the appellants acted reasonably in waiting until the House of Lords heard the appeal before asking for an amend-

ment. But this view did not commend itself to the final tribunal of appeal. The Lord Chancellor held that the appellants, if they knew of the statute, should have applied to the Court of Appeal for an amendment; if they did not know of it, they should have given the House of Lords some adequate explanation of their ignorance. In fact the House of Lords evidently felt that two trite maxims governed the case: *Ignorantia juris neminem excusat* and *Interest reipublicæ ut sit finis litium*.

Restraint of Princes.

THE SUBSTANTIVE point of law argued in *Strath S.S. Co.* v. *Hardy* (*supra*) is in itself interesting. The owners of a ship had let her out by charter to the consignees of a cargo of grain from the River Plate. The destination of the voyage was a range of European ports, and the cargo owners were entitled to name a safe port within that range for the discharge of the cargo. "Restraint of princes," it goes without saying, was one of the contractual exceptions. Now, the ship arrived at Falmouth in October, 1914, and the cargo owners named Amsterdam as the "safe" port of unloading. The shipowners refused, and finally discharged the cargo at Hull, without prejudice to the rights of the parties. On an action for breach, SANKEY, J., found against the ship on the three points they relied on as an excuse—namely, (1) that Amsterdam was not a safe port; (2) that the Admiralty prohibited British vessels from going there; and (3) that the cargo had in reality an illegal destination in Germany *via* Amsterdam. The view taken by the learned judge was based on the evidence; and at this instance of time it is very interesting to find that in October, 1914, Amsterdam was still a "safe" port. As a matter of fact the Admiralty in August, 1914, had given directions to the indemnity association, of which the shipowners were members, to divert vessels with food cargoes from Dutch ports to British ports, and it certainly now seems that compliance with these directions affords a valid defence under the Courts (Emergency Powers) Act, 1917. But the direction does not amount to such a "restraint of princes" as is within the meaning of the charter-party's exception clause; and that was, for the reasons stated above, the only matter before SANKEY, J.

Interpretation by Usage.

THE DECISION of the Privy Council in *Watcham* v. *A.G. of the East African Protectorate*, given last June, but only now appearing in the Law Reports (1919, A. C. 533), is a very important addition to the authorities on the construction of doubtful instruments by reference to what the parties have done under them. This has long been recognized as a sound principle of interpretation in the case of ancient documents. "In the construction of ancient grants and deeds," said Lord HARDWICKE, C., in *A.G.* v. *Parker* (3 Atk., p. 577), "there is no better way of construing them than by usage, and *contemporanea expositio* is the best way to go by." The rule was put very graphically by SUGDEN, L.C., in *A.G.* v. *Drummond* (2 Dr. & War., p. 368): "One of the most settled rules of law for the construction of ambiguities in ancient instruments is, that you may resort to contemporaneous usage to ascertain the meaning of the deed; tell me what you have done under such a deed, and I will tell you what that deed means." The rule was recognized when the same case was under appeal (*Drummond* v. *A.G.*, 2 H. L. C., pp. 861, 863), and a valuable note to the same effect, giving references to numerous decisions, will be found in 9 Co. Rep., p. 28*a*, note F). But this method of interpretation is only allowed in order to clear up some doubt arising upon the language of the instrument, either because the words themselves are doubtful, or because there are general words which require elucidation, or because in the course of time the words have changed their meaning. For the rule to apply there must be "uncertainty or ambiguity": see *per* VAUGHAN WILLIAMS, L.J., in *Lord Hastings* v. *North-Eastern Railway* (1899, 1 Ch. 656, 661). As was said by DALLAS, C.J., in a case frequently referred to—*Chad* v. *Tilsed* (2 Br. & B., at p. 406): "In the case of a grant, no usage, however long, can countervail the clear words of the instrument, for what is done under usurpation cannot constitute a legal usage."

Usage Under Modern Documents.

WHEN USAGE is invoked as an aid to interpretation on the ground that the words of the instrument have changed their meaning, it is obvious that the instrument must be sufficiently old for such a change to have taken place: see *per* LINDLEY, M.R. in *Lord Hastings* v. *North-Eastern Railway* (*ubi supra*, p. 663). But in other cases it has frequently been a question whether the same rule of construction applied to a modern deed. In principle there appears to be no reason why it should not. Provided there is the necessary ambiguity, the maxim, *Contemporanea expositio est fortissima in jure* (2 Co. Inst. 136) applies equally whether the instrument is ancient or modern, and accordingly TINDAL, C. J., in *Doe* v. *Ries* (8 Bing. 178) had no hesitation in applying it in 1832 to the construction of an agreement of tenancy made in 1829: "Upon the general and leading principle in such cases, we are to look to the words of the instruments and to the acts of the parties to ascertain what their intention was; if the words of the instrument be ambiguous, we may call in aid the acts done under it as a clue to the intention of the parties." And the same learned Judge repeated this opinion in *Chapman* v. *Bluck* (4 Bing. N. C. at p. 192): "There is no better way of seeing what [the parties] intended than seeing what they did under the instrument in dispute." Contrasting these *dicta* with the usual reference in the authorities to ancient instruments, it has sometimes been doubted whether they did not involve an undue extension of the rule. In *North-Eastern Railway* v. *Hastings* (1900, A. C. 260), the point did not arise, for there was not the ambiguity in the deed necessary to attract the rule even if it applied. But in *Van Diemen's Land Co.* v. *Table Cape Marine Board* (1906, A. C. 92) it was pointed out, as we have done above, that it would be a singular application of the *contemporanea expositio* maxim quoted by COKE to confine the proof of user to ancient documents, and it has now been definitely held in the judgment of the Judicial Committee delivered by Lord ATKINSON that there is no such restriction. The cases, he said, "establish the principle that even in the case of a modern instrument in which there is a latent ambiguity, evidence may be given of user under it to shew the sense in which the parties to it used the language they have employed, and their intention in executing the instrument as revealed by their language interpreted in this sense." And the same rule, it was held, applies, too, where the ambiguity is patent—that is, appearing on the face of the instrument, and not only emerging where it is applied to external things.

Deduction of Income Tax From Annuities.

WITH INCOME TAX at its present high rate, it becomes more important than ever that trustees and their legal advisers should see that the tax is properly deducted in cases where the deduction is called for, as in the case of annuities, for if this is not done at the time of payment the tax cannot, according to the latest authority, be afterwards deducted from future payments. This was decided by SARGANT, J., with regard to annuities in the recent case of *Re Hatch* (*ante*, p. 389), where trustees had by mistake paid an annuity under a deed in full, without deducting income tax which ought to have been deducted, and the learned Judge held that the trustees were not at liberty to deduct the over-payments already made either out of future payments of the annuity, or even out of any sums becoming due to the annuitant in respect of her share in the testator's residue, the *ratio decidendi* apparently being that the mistake was a mistake of law against which the Court could not give relief. The law on the point is, however, far from settled. In *Re Musgrave* (1916, 2 Ch. 417), where the facts were very similar, NEVILLE, J., took the opposite view, and held that the mistake was not a mistake of public law, but an honest and not unnatural mis-

take of construction, and that the trustees were entitled to deduct the amounts so overpaid from future payments of the annuity, on the ground that the Court would always, in administering an estate, correct errors of account between trustees and their *cestuis que trust*. It is clear, therefore, that the two cases are in direct conflict, although the facts were the same, and although the Court was administering the estate in both cases. The only other case that need be mentioned is the one which was followed by SARGANT, J., in *Re Hatch*, and that is the case of *Warren* v. *Warren* (72 L. T. 628), where KEKEWICH, J., held that, although trustees were entitled to deduct the tax, they could not set off against future instalments, or otherwise recover the tax which they had neglected to deduct in the past. Of the two first-mentioned cases, we should prefer to see the decision of NEVILLE, J., approved by the Court of Appeal when the question comes before it, since it would then be possible to rectify an honest mistake or a mere slip unwittingly made by trustees or their solicitors.

The Indestructible Settlement.

I.

IN *Re Cope and Wadland's Contract*, recently decided by SARGANT, J., the much-debated enactment contained in the Settled Land Act, 1882, s. 2 (4) has at last received a judicial interpretation.

A testator who died in 1892 devised land to A for life, with remainder to his first and other sons successively in tail male. In 1895 A and his eldest son B executed a disentailing deed by which they conveyed the land to X and Y and their heirs to such uses as A and B should jointly appoint, and in default of appointment to the use of A for life in restoration, continuation and confirmation of the estate for life limited to him by the will, with the powers annexed to such life estate, with remainder to the use of B in tail male, with remainders over, the ultimate limitation being to B in fee simple. X and Y were trustees of the will for the purposes of the Settled Land Acts, and by the disentailing deed it was declared that they should be trustees of the settlement thereby made for the purposes of the Acts. The joint power of appointment contained in the disentailing deed was not exercised. In 1918 A entered into a contract for the sale of the land. In his requisitions on title the purchaser took the objection that no limitations then existed under the will, and that it therefore did not constitute a "settlement" within the meaning of the Settled Land Acts; that the only settlement in existence was a compound settlement consisting of the will and disentailing deed; and that trustees of that settlement must be appointed by the Court. There were no jointures or portions outstanding under the will. A summons under the Vendor and Purchaser Act, 1874, was issued the day before the Court of Appeal gave judgment in *Re Constable's Settled Estates* (62 SOLICITORS' JOURNAL, 718; 1919, 1 Ch. 178).

SARGANT J. decided in favour of the vendor. He considered that the case was similar to *Re Constable*; he therefore held that the vendor's life estate under the will had been destroyed, and that he took a new estate for life under the disentailing deed; but the learned judge also held that the settlement created by the will was still in existence by the joint operation of section 2 (4) and section 50 of the Settled Land Act, 1882. The former enactment (which it will be convenient to refer to as "sub-section (4)") runs as follows:

> "The determination of the question whether land is settled land for purposes of this Act, or not, is governed by the state of facts, and the limitations of the settlement, at the time of the settlement taking effect."

The genesis of this sub-section is well known. It is adapted from section 3 of the Settled Estates Act, 1864, passed to remove doubts which had arisen as to the definition of "settlement" contained in section 1 of the Settled Estates Act, 1856. At first sight the transplantation does not seem to have been skilfully performed. In considering the effect of sub-section (4) in *Re Ailesbury* (1893, 2 Ch. 345), STIRLING, J., pointed out the differences between the Settled Estates Acts and the Settled Land Acts in respect both of their scope and of their machinery, the result of which is that a person may be entitled to apply to the Court under the Settled Estates Acts, although he is not vested with the powers of a tenant for life under the Settled Land Act, and that "the provisions of the Settled Land Act may cease to be applicable when the limitations have been exhausted to an extent which would not prevent recourse being had to the powers of the Settled Estates Act" (pp. 355, 356).

During the argument in *Re Cope and Wadland* the following case was suggested. A, on his marriage with B, settles land by limiting it to himself for life, then to his sons in tail, with a jointure for B, and portions for younger children of the marriage, reserving power to charge a jointure and portions in the event of his second marriage; there is only one child of the marriage, a son; B dies. On the son attaining 21 he and his father disentail and re-settle in such a way as to destroy their old estates under the original settlement. A marries again, and charges a jointure and portions. It was argued, on behalf of the vendor, that unless sub-section (4) applied to such a case the absurd result would follow that, on the execution of the disentailing deed, the original settlement would come to an end, and that on A's second marriage it would come into force again. There cannot, it is submitted, be much doubt that in such a case the Court would hold the land to be settled land under the original settlement during the whole of A's lifetime, and if this result can only be reached with the aid of sub-section (4), it is clear that there was some justification for the insertion of the sub-section in the Act.

But it is easy to imagine a case in which all the limitations of a settlement have come to an end, and there are no powers of creating new limitations or interests under it. So far as can be gathered from his observations in *Re Ailesbury* (*supra*), STIRLING, J., would not have been inclined to apply sub-section (4) to such a case. But in *Re Cope and Wadman* it was argued, on behalf of the vendor, that so long as there is a person whose powers have been preserved by section 50 of the Settled Land Act, 1882, there is in existence a "settlement," and that the land comprised in it is "settled land" within section 2 of the Act, although as a matter of fact the settlement has come to an end by the expiration or destruction of all estates, interests and powers created by it. According to this argument, the words "for the time being" which occur in sub-section (1) of section 2, really mean "from time to time," so as to cover not merely the case of new estates being created under a power contained in the settlement, but the case of land being added to, or substituted for, the land comprised in the original settlement.

SARGANT, J., acceded to this argument. The learned Judge referred to various cases in which it has been held or assumed that a tenant for life, after parting with his life estate, retains his statutory powers by virtue of section 50, and continued:

> "It has been attempted to distinguish this case from all or most of the cases referred to, on the ground that in those cases charges, such as jointures and portions, were subsisting under the earlier settlement, while here the only settlement was that consisting of the life tenancy and the remainder. But I do not think that any of the decisions really turn on the existence of these charges, though they are no doubt referred to as an additional element in *Re Lord Wimborne and Browne's Contract*. And I may add that the argument of the purchaser that the land has ceased to be settled land under the will hardly pays sufficient attention to the express provisions of the Settled Land Act, 1882, as to the date for determining the question whether the land is settled land for the purposes of the section (see *Re Ailesbury and Iveagh*, 1893, 2 Ch. 345). It is not immaterial on this point to notice the doubt expressed by the majority of the Court of Appeal in *Re Mundy and Roper's Contract* (1899, 1 Ch., at pp. 296-7), whether the settlement would be brought to an end and the power gone even if A, the tenant for life, were

to surrender his life estate to B, the tenant in remainder. It is clear that they would have held that the prior settlement had not been brought to an end and the power of sale had not ceased where the transaction was that involved in the re-settlement here.

The decision will be welcomed by the profession, because it puts an intelligible interpretation on an enactment which at first sight seems out of place and unworkable. Whether the same result cannot be reached by a more direct route is a question which must be reserved for the present.

CHARLES SWEET.

[To be continued.]

On Construing "Survivors" as "Others."

A VAST amount of litigation would have been saved had the Courts recognized that the literal construction of the words of a will very often does not give the result which the testator would have desired, and had a reasonable latitude of interpretation been allowed. A critic of this view will, perhaps, observe that, while some litigation would have been avoided, still more would have arisen in deciding what in any particular case is "reasonable latitude of interpretation." This may be so, and we need not pursue the point, for the rule of construction is well settled. It was stated clearly and concisely by Lord HALSBURY, C., in *Inderwick* v. *Tatchell* (1903, A. C. 120), where an attempt was made to read a gift over on failure of the children of one of a class of tenants for life to their "then surviving brothers and sisters" as a gift to the "others." "Reading the words," said Lord HALSBURY, "as I think they ought to be read, in their natural and ordinary construction, the will is intelligible and rational, and even if I thought the result was unjust, there is no canon of construction which entitles me on that ground to alter any construction of the words as they stand. The only question, therefore, is whether there is anything in the context which enables me to read these words in a sense different from that which they ought in the ordinary use of the English language to hold."

And yet it was not always thought so clear that this literal construction should necessarily be followed. In all cases where a testator makes a gift in favour of children and their issue, and on failure of issue then gives the shares over to the "survivors," it is probable that, if he thought out the practical effect of the gift, he would say that he meant "others." In Jarman on Wills (6th ed., p. 2,100, note (*a*)), it is pointed out that this construction—that is, reading "survivors" as "others"—has much to recommend it as carrying into effect the probable intention of testators, and as supplying a defect or inaccuracy of expression very commonly to be found in testamentary instruments, and reference is made to *Barlow* v. *Salter* (17 Ves. 479) where GRANT, M.R., felt no difficulty in saying that "survivor" had in cases of this nature the same meaning as "others."

But although this change in the meaning of the word can no longer be made as a matter of course, and if there is no indication to the contrary in the will the literal meaning must be followed and issue of a predeceased child cut out from participating in the gift in favour of survivors, yet the courts are very ready to find in the will expressions which permit of a more satisfactory result being arrived at, and in each new case those who are claiming against the literal construction hope to establish the necessary indication of intention in their favour, even to the extent, as happened in *Inderwick* v. *Tatchell* (*supra*), of carrying their contention to the House of Lords. And hence has arisen the confusion of decisions which drew from COZENS-HARDY, J., in *Harrison* v. *Harrison* (1901, 2 Ch. 136), the despairing comment that the wit of man could not reconcile them. An attempt to do this was made by KAY, J., in what have been known as the three rules in *Bowman's case* (41 Ch. D. 525), but while two have been accepted as correct, his enunciation of the third rule has led to adverse criticism. His first rule merely affirms that, in the absence of any explanatory context, the literal construction must be followed:—"Where the gift is to A, B and C equally for their respective lives, and after the death of any to his children, but if any die without children to the survivors for life with remainder to their children, only children of survivors can take under the gift over." The second rule goes on to deal with the case where, to such words as those, there is added a limitation over if all the tenants for life die without children. Here "survivors" is read "others," and the children of a predeceased tenant for life are allowed to participate. Since the gift over is not to take effect if any of the tenants for life have children, it has been held to follow irresistibly that the children of all the tenants for life are to share, including those of a tenant for life who has not survived the critical date: *Waite* v. *Littlewood* (8 Ch. 70), *Wake* v. *Varah* (2 Ch. D. 348). And this has been assisted by the consideration, pointed out by Lord SELBOURNE, C., in *Waite* v. *Littlewood* (*supra*), that the testator does not in fact restrict his bounty to survivors in person, but intends to include survivorship in issue—the so-called "stirpital" construction. Or, as it was put by CLEASBY, B., in *Wake* v. *Varah* (*supra*), the contingency of survivorship applies only to the life estate of the parent. But while the effect of the gift over coincides with the effect of the stirpital construction where all the shares are settled (see *Re Bilham*, 1901, 2 Ch. 169), it is wider than the stirpital construction where some shares are given absolutely, and the effect of the gift over in such a case is to give accrued shares to the estates of children who survive neither in person nor in stock: *Lucena* v. *Lucena* (7 Ch. D. 255).

By his third rule KAY, J., allowed a like extension of "survivors" in a case where, although there is no gift over, yet the accrued shares are given in the same manner as the original shares. At first sight this does not seem to give any clear reason for altering the persons or stocks who are to be treated as "survivors," and the rule was definitely repudiated by COZENS-HARDY, J., in *Harrison* v. *Harrison* (*supra*), and no less distinctly, it would seem, by Lord DAVEY in *Inderwick* v. *Tatchell* (*ubi supra* at p. 125). Referring to words of this nature, he said:

> They—*i.e.*, the "survivors"—are to take in the manner provided with respect to the children's shares generally, namely, they are to take it themselves for life, and afterwards for their children, and in addition to their original shares. But to my mind it supplies no context whatever which should induce any person who has to construe this will to put other than the naturally obvious and literal meaning upon the words as to those who are to take. In other words, the clause relied upon is merely a description of the manner in which the gifts over are to be enjoyed, and does not affect the description of the objects who are to enjoy, in the earlier part of the clause.

But in *Re Friend's Settlement* (1906, 1 Ch. 47), FARWELL, J., without referring to Lord DAVEY'S reasoning, considered that a direction that accrued shares were to be held "in all respects" in the same manner as original shares was strong enough to allow him to read "survivors" as others, and this appears to be to a large extent the ground of the recent decision to the same effect of YOUNGER, J., in *Powell* v. *Hellicar* (1919, 1 Ch. 139). There a testatrix, who died in 1858, gave her residuary estate on trust for her nephew A, and her two nieces B and C for life, and then in trust for their children, who should attain twenty-one, and if any died without leaving children, then their shares were to go to the children of the survivors or survivor in like manner as their original shares. A died in 1882 without issue. B died in 1900, having had three children who attained twenty-one. C died in 1917 a spinster. There was no gift over such as to enable "survivors" to be read "others" on that ground, but the learned Judge held that a gift over was not essential. "There is," he observed, "a fashion in these things, and the vogue of the gift over is comparatively modern." There were, however, various indications in the will that the testatrix did not intend to use "survivors" in its literal sense, and one of these

was the direction that the accrued shares should follow the trusts of the original shares.

For this reason, and also because the children of B satisfied the test in *Waite* v. *Littlewood* of survivorship in stock, YOUNGER, J., held that they were entitled to the fund representing C's share. The alternative was an intestacy, though the learned Judge did not consider this sufficient to vary the meaning of "survivors." The decision, while no doubt satisfactory in its result, is, we fear, likely to add one more to the series of cases which it passes the wit of man to reconcile. To return to our starting-point, we incline to think that the better course would have been to stick to the notion that testators who, in such clauses, speak of survivors really mean "others"—to use Mr. Justice YOUNGER's expression—*sans phrase*.

The Freedom of the Scheldt.

AT the beginning of the war the Dutch asserted their sovereign right to close the lower Scheldt to belligerent warships, or rather, perhaps, they recognized the obligation of Article 5 of Hague Convention V. of 1907 not to allow the passage of hostile forces over their territory. In one view this was prejudicial to the Entente, since, "Had British warships been permitted to proceed to Antwerp before that city fell to the Germans, the course of the war might have been considerably modified": Dr. COLEMAN PHILLIPSON'S International Law and the Great War, p. 305. This is quoted with approval by Maître ALBERT MAETERLINCK, in his contribution to the discussion of the Freedom of the Scheldt, which forms an appendix to the recent volume of the Grotius Society,* but denied by Dr. BISSCHOP, who thinks British warships would have been useless without a strong army; and in *The New Europe* for 16th January last (Vol. X., p. 17) "Hollander," writing on the subject from the Dutch point of view, says that "Germany, no less than the Allied Powers, has suffered from the effects of this closure, for it prevented the use of Antwerp as a war harbour and a submarine base, which would have proved ten times more dangerous to the British fleet and the world's shipping than the German possession of Zeebrugge."

These dicta may, perhaps, now be treated as relating to past history, but they have an important bearing on future arrangements with regard to the Scheldt and other international rivers, and the volume to which we have just referred, and also the work on such rivers which has been issued as the first of the Grotius Society publications,* are important and valuable contributions to the study of the subject. The second volume is especially remarkable, as it is the work of a young Belgian who, soon after the outbreak of war, went to Oxford and took up study in the Law School there. He had previously had a distinguished career at the University of Brussels, and had also served for a short time in the Belgian Army till delicate health forced him to retire. At Oxford he went through the B.C.L. course, and obtained that degree with the highest honours. He has held appointments at Oxford and in London as a teacher of law, and since his book was written he has received an important appointment in connection with the Belgian Foreign Office. We take these details from Prof. GOUDY'S Introductory Note. We should add that the Grotius Society, who are to be congratulated on their contributor, have been assisted in the publication of the work by a generous donation from Magdalen College, Oxford. In addition to the books before us, current journalism contains abundant evidence of the interest which the subject excites. We may refer, for example, to an article on it by "Y.," from the Belgian point of view, in the *Fortnightly Review* for March, and the reply by Mr. J. R. VAN STUWE in the current issue.

The subject is based upon the geographical fact that the Scheldt, after flowing sixty-seven miles through France and seventy-two miles through Belgium to Antwerp, there broadens out into an estuary some 240 yards wide at low water and 600 at high water. It then flows twelve and a-half miles between Belgian territory until it reaches Holland, and from there to Flushing, a distance of thirty-six and a-half miles, it has Dutch territory on either bank. The strip of Dutch territory on the left bank was ceded by Spain to the United Provinces by the Treaty of Münster in 1648. The same treaty also provided, by Article 14, that the Scheldt should be closed to navigation on the side of the United Provinces. This was an instance of the narrow view of national rights in rivers which was then prevalent, and against which GROTIUS raised his protest. But it served the Dutch purpose. It ruined Antwerp (which had taken the place of Bruges on that town having lost its foreign trade through the silting up of its access to the sea), and led to the development of Amsterdam, and this continued, subject to an attempt by the Emperor Joseph II. to open the Scheldt for the benefit of the Belgian provinces, which he abandoned on payment of ten million florins, till 1792, when the French Republican Government, animated by the liberal spirit of the times and founding itself on the law of Nature, declared that "the course of a river is the common and inalienable property of all the countries it bounds or traverses. . . . No nation can without injustice claim the right to occupy exclusively the channel of a river, and to prevent the neighbouring upper riparian States from enjoying the same advantages. . . . Nature does not recognize privileged nations any more than privileged individuals, and the rights of man are for ever imprescriptible." The principle was at once put into practice with regard to the Scheldt and other rivers by the Treaty of the Hague of 1795; and when the settlement of Europe was taken in hand, on the downfall of Napoleon, it was incorporated in the Treaty of Paris of 30th May, 1814. Article 5 affirmed the freedom of the Rhine, and a secret Article (3) applied the same rule to the Scheldt. The question of international rivers was further regulated by Articles 108-116 of the Final Act of the Congress of Vienna of 1815, Article 109 declaring that the navigation of such rivers along their whole navigable course should be free and should not, "as far as commerce is concerned," be prohibited to anyone. A special Article with regard to the Scheldt required that the freedom of navigation of that river should be regulated "in the manner most favourable to commerce and navigation," and it was a part of the arrangement that Antwerp should cease to be a naval arsenal—"a pistol levelled at England's heart."

Since the Treaty of Paris also united the Belgian provinces to Holland, there seems to have been no special need at the time for securing this freedom of navigation, but on the Belgian Revolution of 1830 Holland claimed to revive Article 14 of the Treaty of Münster, and the Scheldt was once more closed. But this was only for a short time. In the following year the Great Powers insisted that it should be re-opened, and then a long dispute—lasting till 1839—took place with Holland over the terms of settlement. The Belgians insisted on placing the pilotage and other matters relating to navigation under the joint supervision of the two States. The Dutch objected that this was an unprecedented interference with their sovereignty as an independent State. Finally, Holland had to give way, and the Treaty of London of 1839, in addition to applying Articles 108-116 of the Final Act of the Congress of Vienna, provided for joint supervision of pilotage and buoying and repair of the channel below Antwerp. This was Article 9 of the Treaty, and is set out at length at pp. 74-77 of Mr. KAECKENBEECK's book. That provision has remained in force since, but in 1863 Belgium bought up the tolls which Holland had been authorized to levy. Then, in 1891, Holland claimed that in time of war she was at liberty to stop navigation by removing lights and buoys, and this Belgium conceded.

Such being the conventional law which governs the navigation of the Scheldt, it has to be considered whether it applies only in times of peace or also in times of war. If the conventions securing freedom of navigation apply equally in peace and war, then the answer is plain, for the provisions of treaties override any general rules of international law. But it seems fairly obvious that the conventions are aimed only at commerce, and in that aspect they have had a wonderful effect on the prosperity of Antwerp. "Antwerp," says Maître MAETERLINCK, "after regaining the freedom of the Scheldt, saw her prosperity grow by leaps and bounds, to such an extent that the amount of tonnage entering the harbour rose from 51,427 in 1831, and 576,337 in 1863 (the year of the suppression of the toll), to 13,756,880 in 1912, and 14,147,900 in 1913." Hence, as regards the use of the river in time of war we are driven back on general principles, and the question appears to depend on the sovereignty of Holland as the proprietor of both banks of the mouth of the Scheldt, and any qualifications of that sovereignty which exist. If the treaties can be regarded as creating co-sovereignty in favour of Belgium, then she would have equal rights with Holland both in peace and war; but this seems to be a hardly tenable proposition. For limitations of sovereignty we must look elsewhere, and they may be found either in the existence of a servitude of passage or in a normal qualification of sovereignty in favour of the common right to the use of a river. Mr. KAECKENBEECK prefers the latter: "Without indulging in *à priori* assertions, we believe that, in sound jurisprudence, if the right of passage does exist at all, it exists not as a servitude, but as a normal limitation of the rights of every State over its territory." And as regards international servitudes, we had occasion to notice

* Transactions of the Grotius Society (Founded 1915). Volume IV. Problems of the War. Papers read before the Society in the year 1918. With an Appendix (The Freedom of the Scheldt). Sweet & Maxwell, Ltd. To non-members, 10s. net.
Grotius Society Publications. No. I. International Rivers. A Monograph based on Diplomatic Documents. By E. Kaeckenbeeck, B.C.L. With an Introductory Note by Henry Goudy, D.C.L., Regius Professor of Civil Law in the University of Oxford. With Maps in separate case. Sweet & Maxwell, Ltd.

recently, (*ante*, p. 282) the difficulty in admitting them, save as the result of express grant. Further, as regards a normal limitation of sovereignty in favour of a general right of using navigable international rivers, this must be found either in the law of Nature or in customary international law. But the law of Nature is useless for legal purposes unless the principle said to be grounded on it has been recognized by the practice of States, and though customary law may perhaps spring from the general recognition of a right in treaties, yet international jurists are not agreed that this has happened in regard to the free use of rivers. Mr. KAECKENBEECK discusses the question (pp. 22 *et seq.*), and contrasts the opposing conclusions of HALL, who is against the recognition of the principle, and WESTLAKE, who thought that some such common principle had in fact emerged from the series of conventions. But even if this latter view is right, it by no means follows that the customary rule of freedom of navigation prevails for belligerent purposes as well as for commerce. A perusal of M. MAETERLINCK's paper suggests that he is rather actuated by a desire to assert the law as it ought to be from the point of view of Belgian interests than to state the law as it is. We imagine that the position is correctly stated by Dr. COLEMAN PHILLIPSON (*ubi supra*, p. 307) when he says that Holland's sole sovereignty with regard to foreign men-of-war has not been impaired, and accordingly the prohibitions enforced by the Dutch Government in reference to the warships of the present belligerents were legally justifiable."

We have dealt with the books under notice only as regards the freedom of the Scheldt. Mr. KAECKENBEECK's book has a much wider scope, and covers the rules relating to international rivers generally, and the Grotius Society's papers for 1918 include much other matter of interest, such as Mr. F. W. HIRST's discussion of "What the Americans mean by Freedom of the Seas"; "The Future Law of Neutrality," by Mr. G. G. PHILLIMORE; and, in particular, a review of former European schemes for a League of Peace, by Dr. W. EVANS DARBY.

Books of the Week.

The Year Books.—The Publications of the Selden Society: Vol. 36 for the Year 1918. Year Books of Edward II., Vol 15., 6 & 7 Edward II., A.D. 1313. Edited for the Selden Society by WILLIAM CRADDOCK BOLLAND, Barrister-at-Law. Bernard Quaritch.

CASES OF THE WEEK.

Court of Appeal.

COMMISSIONERS OF INLAND REVENUE *v.* **MAXSE.** No. 1.
20th and 26th March.

REVENUE—EXCESS PROFITS DUTY—PROFITS FROM PROFESSION OF JOURNALIST—PROFITS FROM SALE OF MAGAZINE—EXEMPTION—"PERSONAL QUALIFICATIONS"—FINANCE (No. 2) ACT, 1915 (5 & 6 GEO. 5, c. 89), s. 39.

The proprietor of a monthly magazine was also its editor, and a large contributor to its literary contents.

Held, that the profits made by him as editor and contributor were made in the profession of a journalist, and mainly "dependent upon his personal qualifications," and were therefore exempted from excess profits duty under the Finance (No. 2) Act, 1915, s. 39, but that such duty could properly be charged on any excess profits made from the publication of the magazine, after debiting a fair and reasonable sum to the proprietor in payment for his contributions and his services as editor.

This was an appeal by Leopold J. Maxse from a judgment of Sankey, J. (reported 1918, 2. K. B. 715), upon a question as to the appellant's liability to pay excess profits duty under the Finance (No. 2) Act, 1915 (5 & 6 Geo. 5, c. 89), s. 39. The appellant purchased the *National Review* in 1893 for £1,500, and since then had been sole proprietor, editor and publisher of it, buying the paper on which the magazine was printed, and having it printed for him. He employed a manager at a salary of £250 a year, and two clerks for the advertisements and accounts. The yearly rent of the office was £63, and the distribution was effected through wholesale newsagents. Before the war Mr. Maxse wrote personally a considerable proportion of each monthly number, but the bulk of the matter was contributed by other writers for payment. The sales of the magazine were largely due to the appellant's own writings. Since the war the appellant had largely increased the proportion of his own contributions, and each number now consisted mostly of his own writings. The magazine had a considerable sale, and part of the income was derived from advertisements. Mr. Maxse, having been assessed in £1,000 for excess profits duty, the General Commissioners for St. Paul, Covent Garden, held that he came within the exemption (c) of section 39, as carrying on "a profession the profits of which are dependent mainly on the personal qualifications of the person by whom it is carried on," and in which little or no capital expenditure was required. They discharged the assessment, but on appeal Sankey, J., gave judgment for the Crown. Mr. Maxse appealed. *Cur. adv. vult.*

THE COURT allowed the appeal.

SWINFEN EADY, M.R., having stated the facts as above, proceeded: It must be borne in mind that the appeal from the Income Tax Commissioners only lies on a point of law, and that the decision of the Commissioners on the facts is final, assuming that there is evidence on which they might come to the conclusions at which they have arrived. The Income Tax Commissioners held that Mr. Maxse was exempt from assessment to excess profits duty and discharged the assessment. This involves a finding: (1) That the business carried on by Mr. Maxse was the profession of journalism; (2) that the profits of it were dependent mainly on the personal qualifications of the person by whom the profession was carried on; and (3) that the profession was one in which no capital expenditure was required, or only capital expenditure of a comparatively small amount. Sankey, J., pointed out that findings (2) and (3) were findings of fact which could not be disturbed, and no question was raised before us on these findings. The learned Judge then pointed out that the real question was whether there was any evidence on which the Tax Commissioners could find that Mr. Maxse was carrying on a profession, and he held that it could not be said in law that a man who publishes a magazine was carrying on a profession, and on this ground he reversed the decision of the Income Tax Commissioners. He added that he saw all the difference between a journalist who sent in articles for which he was paid by the proprietors or publishers, and a person who was only remunerated for his articles by the sale of a commodity in the open market. In my opinion, Mr. Maxse is carrying on the profession of a journalist, author, or man of letters by writing numerous articles, which are published monthly, and also by editing the magazine, from which he derives pecuniary profit. An author would not cease to be such if he published, or procured to be published, his own works at his own expense, and if he looked only for his remuneration to the sale of a commodity (to wit his books) in the open market. The truth is that Mr. Maxse is a journalist and editor, and is also carrying on the business of publishing a magazine, but the fact that he is a publisher does not prevent him from also exercising the profession of a journalist. Part III. of the Finance Act applies to the trade or business of a publisher and the profits arising from this trade or business are to be "separately determined for the purpose of this part of the Act," and are to be determined on the same principles as the profits and gains of a business would be determined for the purpose of income tax, subject to the statutory modifications. The profits of exercising the profession of a journalist are excepted by section 39 (c), and the Finance Act does not impose any excess profits duty upon them, and therefore such duty cannot be levied upon them, and the direction about determining gains and profits upon the same principles for the purpose of income tax has no application to profits arising from the profession of a journalist. The proper course to be followed where a trade or business liable to the duty is carried on in connection with a trade or business not so liable was decided by Sankey, J., in *Commissioners of Inland Revenue* v. *Wm. Ponsom & Son* (1918, 2 K. B. 709). Where it is possible to separate one business from the other, so as fairly to arrive at the separate profits of the taxable business, this should be done, and there is nothing in law to prevent its being done. In that case the business of husbandry, including medicinal herb growing, was carried on in connection with a business of manufacturing chemists, and the farm supplied herbs to the chemical factory. One of the directors kept memoranda of the value of the produce transferred to the factory. Thus there was no difficulty in ascertaining what amount should be debited to the factory and credited to the farm for herbs supplied, and in excluding the profits of the farm for the purpose of the excess profits duty. So, in the present case, the amount of the written contributions of Mr. Maxse has already been ascertained. The business of publishing the magazine should be debited with a fair and reasonable sum by way of allowance to Mr. Maxse for his contributions, in the same way as payments to outside contributors are dealt with; also with a proper sum for remuneration as editor. In that manner the professional journalist is paid for his professional services without excess profits taxation, and the business of publishing the magazine can be assessed to the excess profits duty on profits properly attributable to the publishing business. Mr. Maxse's counsel at an early stage of the case said that his client was perfectly satisfied with this procedure, but the Solicitor-General opposed it; nevertheless I am satisfied that it is the only method of fairly giving effect to the statute. The difficulty of separating the profits of two businesses is largely one of fact, and in my opinion, for the reasons I have given, it can be done readily in the present case. The appeal should be allowed and the order of the court below discharged, and a declaration made that the profits of the publishing business ought to be separately assessed after debiting a proper sum for Mr. Maxse's personal contributions and his work as editor. Each party is to bear his own costs of the application to the court below, any costs already paid under that order to be returned. The appellant to have his costs of this appeal against the Inland Revenue Commissioners.

WARRINGTON and SCRUTTON, L.JJ., delivered judgment to the same effect.—COUNSEL, *Hon. W. Finlay*, K.C., and *A. M. Latter*; *Sir Ernest Pollock*, S.-G., and *J. H. Parr*. SOLICITORS, *Preston & Foster*; *Solicitor of Inland Revenue*.

[Reported by H. LANSFORD LEWIS, Barrister-at-Law.]

JANVIER *v.* SWEENEY AND ANOTHER. No. 2.
21st, 24th and 25th March.

ACTION (CAUSE OF)—INJURY TO WOMAN'S HEALTH—WILFUL FALSE STATEMENT CAUSING TERROR—LIABILITY OF EMPLOYER FOR ACT OF SERVANT.

The wilful making of a false statement calculated to cause injury to the health of the person to whom it is made, constitutes a good cause of action if in fact such injury is thereby caused.

Where a principal in the course of his business puts an agent in a position to do a certain class of acts, and in carrying out his instructions the agent makes a false statement, the principal cannot be heard to say that he did not authorize his agent to do the particular act which gave rise to the action.

Wilkinson *v.* Downton (1897, 2 *Q. B.* 57) *and* Barwick *v.* English Joint Stock Bank (*L. R.* 2 *Ex.* 259) *considered and followed.*

Appeal by the two defendants from a verdict and judgment for £250 entered for the plaintiff after further consideration in an action tried before Avory, J., and a common jury. The plaintiff was a Frenchwoman, who before the outbreak of the war came to England and became engaged to a German. When war was declared he was interned, but she continued to correspond with him. The defendant Sweeney carried on a private inquiry business in London, and he employed the second defendant, Barker, to assist him. Sweeney had a client who was now dead, and at the trial was spoken of as Major X. This client desired to get to see some letters which he alleged were forgeries, and were in the possession of a lady staying in the same house in London as the plaintiff. Barker was instructed to see Miss Jauvier, and try, by her help, to obtain the letters. He called at the house. There was no one in but the plaintiff and a servant. He said to the plaintiff, "I am a detective-inspector from Scotland Yard and represent the military, and you are the woman we want, as you have been corresponding with a German spy." This statement, which Barker denied having made, gave the plaintiff such a nervous shock that she became ill, and in respect of the injury so caused her she brought this action. The jury found for the plaintiff on all the questions that were left to them. Both defendants appealed.

BANKES, L.J., said that it was contended by the defendants that the action was not maintainable at all, and, apart from that, some of the answers by the jury were challenged as being against the weight of the evidence. The case of *Wilkinson* v. *Downton* (1897, 2 Q. B. 57), which was approved in *Dulieu* v. *White & Sons* (1901, 2 K. B. 669), was directly in point. It was an authority for the proposition that where the defendant wilfully did an act calculated to cause physical harm to the plaintiff and infringe her legal right to personal safety, there being no justification alleged for the act, the wilful *injuria* without any motive of spite would give rise to a good cause of action. In *Wilkinson's case*, Phillimore, J., said: "I think there may be cases in which A owes a duty to B not to inflict a mental shock on him or her, and that in such a case, if A does inflict such a shock upon B—as by terrifying B—and physical damage thereby ensues, B may have an action for the physical damage, though the medium through which it has been inflicted is the mind. . . . Once get the duty and the physical damage following on the breach of duty, and I hold that the fact of one link in the chain of causation being mental only makes no difference." Now, if that was an accurate statement of the law, as he took it to be, then if the plaintiff could establish the facts on which she relied, she was entitled to succeed. His lordship read the plaintiff's evidence as to her illness. The lady's evidence was that the nervous shock to which she attributed the neurasthenia and shingles was the direct result of the words spoken by Barker. The doctors considered that the plaintiff's illness could have resulted from a shock. The jury had all the facts before them that had been put forward on appeal, and the Judge was quite right to leave the question whether the plaintiff's illness was caused by the words complained of. That was a matter entirely for the jury, and there was no ground for interfering with their finding. But, on behalf of Sweeney, this further point was taken that, in making the false statement, Barker had acted outside the scope of his authority, and, therefore, Sweeney was not liable for the consequences of his servant's wrongful act. But the jury found that Barker was acting within the scope of his authority. He thought that if anyone employed a person to make inquiries for him in the course of his business, he would be well advised to bear in mind what Willes, J., said in *Barwick* v. *English Joint Stock Bank* (L. R. 2 Ex. 259, at p. 266) to the effect that, even where the master had not authorized the particular act, but had put the agent in his place to do that class of acts, he must be answerable for the manner in which the agent conducted himself in doing the business which it was the act of his master to place him in. No implication was made about the way in which Sweeney conducted his business of private inquiry agent, but, in the words of Willes, J., if he employed agents to do that business he exposed himself to certain risks. It was not disputed that Sweeney had sent Barker to obtain by some form of inducement the temporary possession of the letters which his client Major X had instructed him to procure for the purpose of comparing the handwriting with his own. It might well have been that Barker thought he would get the assistance of the plaintiff better by means of a threat than by offering a bribe, and it was certainly a cheaper course to adopt. Offering some inducement was therefore within the scope of Barker's authority, and, in the words of Willes, J., Sweeney could not be heard to say that by using threats Barker went outside his authority. The jury found in effect that both men were jointly engaged in an illegal venture and were liable in damages to the plaintiff. He considered that the appeals failed, not only on the first ground alleged by the appellants, namely, that the plaintiff had failed to establish a cause of action, but also upon the ground that there was evidence upon which the verdict could be supported.

DUKE, L.J., in agreeing, said he failed to see how any question as to scope of authority could arise when two persons joined in the carrying out of an illegal act. In the course of carrying out instructions given him by his employer for the purposes of his (the employer's) business, the agent had clearly committed a wrongful act, and his employer was liable.

A. T. LAWRENCE, J., concurred. He thought that the summing up was unduly favourable to Sweeney on the question of authority. It was a wrongful act to attempt to obtain these letters, even temporarily. He had no doubt whatever that the untrue statement made by Barker was the cause of the plaintiff's illness, and that there was no ground whatever for disturbing the verdict and judgment appealed from. An action brought on the ground that the words spoken had caused injury to the health of the plaintiff had no direct analogy with an action for slander, for in the latter cause the claim for damages was based on the fact that the words complained of were spoken of the plaintiff to a third party. The appeals were accordingly dismissed with costs.—COUNSEL *Cecil Hayes*, for Sweeney; *Turrell*, for Barker; *Lewis Thomas*, K.C., and *Jowitt*, for the respondent. SOLICITORS, *L. O. Glenister*, for both appellants; *R. J. Preston*, for the respondent.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

Re **SIR JOSEPH BEECHAM. WOOLLEY *v.* BEECHAM.** Eve, J.
31st March.

WILL—CONSTRUCTION—BEQUEST OF BUSINESS—BUSINESS ASSETS—MONEY AT BANK—RESIDUARY BEQUEST.

A testator bequeathed his business and business assets upon certain trusts thereinafter mentioned. At the date of his death there were two large sums of money standing to his credit in two separate banks, with regard to one of which there was a large sum due by way of overdraft in excess of the account.

Held, that the two funds passed to the legatees of the business as business assets.

This was a summons taken out by the trustees of the testator's will to have it determined whether two sums were included in the bequest of business assets, or whether they formed part of his residuary estate. The two sums were as follows: One, a very large sum, called A in the summons, standing to the credit of an account entitled Thomas Beecham, with the St. Helens branch of Parr's Bank, and a smaller sum of money, called B, standing to the like credit at the People's Bank, New York. By clause 13 of his will the testator bequeathed his business and business assets and moneys on deposit or current account in the name of Thomas Beecham at any bank (other than a certain one therein specified) upon the trusts thereinafter declared, and he provided for the formation of a private limited company, the shares in which were to be held by members of his family; and by clause 28 he bequeathed the residuary trust funds to his daughters, some of whom were included in the former bequest. The testator died in October, 1916, a wealthy man, but he was interested in a number of other enterprises, one of which was a contract to buy the Covent Garden estate from the Duke of Bedford. The original scheme was that a Mr Omerod was to take over the contract, and pay £50,000 to the testator, but Mr. Omerod was unable to fulfil his engagement, and the executors had to take over the contract. Early in 1917 agreements were entered into between the sons and executors to buy all the assets other than those specifically devised and bequeathed for £475,000, and £50,000 was paid as a deposit; and also between them and the daughters to buy their shares in the business for £100,000, and £10,000 was paid as a deposit, but nothing further had been paid beyond those sums. Subsequently a company was formed for the Covent Garden purchase. With regard to the deposit at Parr's Bank, it appeared that a large sum was due by way of overdraft at the same bank's London office, which exceeded the deposit account.

EVE, J.—The question was whether the two sums passed under the specific bequest in clause 13. It was impossible to read this clause without coming to the conclusion that both sums were included in the bequest. But it was said that one must read in the qualifications to be found in the wording of the clause the circumstances subsisting at the time of the death. It was said that this was a clause intended to include and operate on the testator's business, and that throughout were to be found words of limitation and qualification which were present to the testator's mind. This was true; and it was then said that when he came to deal with these deposit and current accounts he must have meant so far as they were kept up for the purpose of the business. His lordship was not prepared to accept that as inevitable. It was quite impossible, whether one was confined to clause 13, or one ought

to look beyond it, to arrive at any other conclusion than that the true construction was that the testator included in this bequest the two accounts referred to in the summons. Then it was said that by a later clause in the will the testator imposed on the legatees an obligation which more than exhausted these particular assets which had been deposited at Parr's Bank. It was said that the imposition of that obligation was under clause 26 (2). Now, one must remember that this testator was a man of wealth not altogether confined to his business. He had large pecuniary interests and a handsome fortune outside his business, and the scheme of his will was to make a specific bequest, and provide for his debts out of residue. When he ultimately came to deal with the residue, he obviously intended to exonerate it from debts which were properly chargeable against the business. Now, the indebtedness to the bankers, which had originated in a current or loan account in London, was not in connection with the business. Private speculation had involved the testator in very large liabilities, which, having regard to his position, were raised by a large sum on loan. The question was whether, in that state of things, it could be said that the indebtedness of the testator to the bank to an amount in excess of the deposit account, was a liability affecting this business asset so as to impose on that business asset the obligation to discharge the loan on the account to the London bank. His lordship did not think it could. In the first place, it was an extraordinary thing if he intended to bring about this result to have dealt with it thus. These were obligations which had been incurred unfortunately, and had no doubt caused a great deal of anxiety to the testator. It was inconceivable, if he intended to absorb it by discharging the loan account, to have dealt with it by such a clause as that now under consideration. In one sense every debt affected his business assets. It was not a case where the business was separate. His whole fortune was liable for all such debts. It was quite obvious that one must give a reasonable interpretation to the clause in this state of things, and that he intended dealing with business debts and such as affected business assets or in connection with his business. The result was that the two funds passed to the legatees of the business as business assets.—COUNSEL, *Jenkins*, K.C., and *Mather*; *Maugham*, K.C., and *Courthope Wilson*; *Clayton*, K.C., and *Manning*; *Tomlin*, K.C., and *Sheldon*; *Romer*, K.C., and *Corrie*; *Vernon*; *Jolly*; *Russell Gilbert*. SOLICITORS, *Bremner, Sons, & Corlett*; *Sharpe, Pritchard, & Co.*; *Alfred Bright & Sons*; *Roydell & Cooke*; *Rawle & Co.*; *Russell-Cooke & Co.*; *H. W. Perkins*.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Re **BRITISH CONSOLIDATED OIL CORPORATION (LIM.). HOWELL** *v.* **THE COMPANY.** Peterson, J. 18th March.

COMPANY—REMUNERATION OF DEBENTURE TRUSTEES—APPOINTMENT OF RECEIVER BY COURT—RIGHT OF DEBENTURE TRUSTEES TO REMUNERATION SUBSEQUENT TO APPOINTMENT OF RECEIVER.

The question whether debenture trustees are entitled to receive their remuneration after the appointment of a receiver ought to be decided upon the construction of the deed; it is not a question of the substantiality of the services which they render, but one of contract.

Re South-Western of Venezuela (Barquisimeto) Railway Co. (1902, 1 *Ch.* 701) *applied*.

Re Locke & Smith (Limited) (1914, 1 *Ch.* 687) *distinguished*.

This was a summons by the trustees for second debenture stock holders in the debenture-holders' action of the first debenture-holders claiming their remuneration as such trustees out of the funds in court to the credit of the action. The first debenture-holders had been paid in full. A receiver had been appointed in the action in 1911, and these applicants claimed their remuneration to date in spite of the appointment of the receiver. The deed, which contained all the usual provisions, contained a power to the trustees, after the security had become enforceable, to appoint a receiver of the mortgaged premises, and to delegate their powers to him and to fix his remuneration, and direct payment thereof out of the mortgaged premises, and also to apply to the court for the execution of the trusts thereof and for the appointment of a receiver, or to assent to any application to the court at the instance of the debenture-holders. And it provided that in each and every year during the continuance of the security the company should pay to each of the trustees, as and by way of remuneration for his services as trustee, a sum of 100 guineas a year, in addition to all costs, charges and expenses, such sum to be a charge upon the mortgaged premises in priority to the stock and the interest upon it.

PETERSON, J., in the course of his judgment, said: The trust deed is a contract under which the trustees accepted the position of trustees on the terms that they were paid their remuneration during the continuance of the security—that is, so long as the security remained vested in the trustees and the moneys secured by the deed remained owing. Both parties to the contract realize that the trustees may have much or little to do, but whatever they may have to do they are to receive the remuneration each year so long as they continue to be trustees and the stockholders have not been paid off. The trust deed does not provide that they are only to receive the remuneration each year on condition that they are to perform active services in that year. The services for which they are to be remunerated is the occupying of the position of trustees and the performance of such duties as that position entails. In the case of *The Debenture Corporation* v. *Uttoxeter Brewery (Limited)* (1895, unreported, but referred to in Palmer's Company Precedents, 10th ed., Part III., p. 737) there was no defined period during which the remuneration was to be paid, and Chitty, J., came to the conclusion that it was only payable up to the time when the functions of the trustees were transferred to the receiver appointed in the debenture-holders' action. In the case of *Re Locke & Smith (Limited)* (*supra*), Eve, J., held that, unless the trustees could shew that after the appointment of a receiver they had rendered substantial services, the remuneration was not payable. But if after the appointment of a receiver the substantiality of their services is to be weighed, that must be because the contract so provides; and in that case it was not easy to see why it was not equally necessary during the preceding years, which were covered by the contract, to inquire whether the services of the trustees were substantial. In the case of *Re South-Western of Venezuela (Barquisimeto) Railway Co.* (*supra*) Buckley, J., held that the fact that two directors had been appointed receivers and managers of the company's assets and business at a remuneration did not in any way diminish the amount which they were to be paid for remuneration as directors under the articles. In the case of *Re Piccadilly Hotel (Limited)* (1911, 2 Ch. 534) Swinfen Eady, J., held that, where the deed provided for the payment of a definite remuneration during a fixed period, the remuneration was payable during the period for which the deed declared that it should be payable. In the case of *Re Anglo-Canadian Lands* (1912) *(Limited)* (1918, 2 Ch. 287), I came to the conclusion that the trustees had taken office in consideration of the contract contained in the trust deed, and were entitled to their remuneration, notwithstanding the appointment of a receiver. The result of the cases shews that the real question is what is the true construction of the trust deed, and in the present case I cannot come to any other conclusion on the true construction of this deed than that the trustees are to be paid their remuneration so long as the security continues, notwithstanding the exercise of the power given to them to appoint a receiver, notwithstanding that they exercised the power given to them to apply to the court, and notwithstanding the appointment of a receiver by the court. The trustees are not given remuneration only if they can prove that they have done substantial or any work in each year. They accept office on the terms that, whether their duties are onerous or light, they are to be entitled to have the stipulated remuneration until the security comes to an end; and as it has not yet come to an end, they are entitled to their remuneration.—COUNSEL, *Tomlin*, K.C., and *L. Morgan May* (for *J. E. C. Adams*, serving with H.M. Forces); *Hughes*, K.C., and *J. F. W. Galbraith*. SOLICITORS, *Vaughan & Williams*; *Donald McMillan & Mott*.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

MILLS *v.* **BROOKER.** Div. Court 17th February.

TORT—CONVERSION—APPLE TREES OVERHANGING ADJOINING LAND—NUISANCE—ABATEMENT—CLAIM OF ADJOINING OWNER TO THE FRUIT.

Plaintiff's apple trees, growing close to the boundary of defendant's land, overhung the land of the defendant. The defendant, in exercise of his right to abate the nuisance, lopped off the branches, and picked off the apples and sold them, claiming that he was entitled to do so, inasmuch as he had the right to lop the branches to abate the nuisance.

Held, that the fruit, having become personalty on its severance from the tree, and being the property of the plaintiff, the defendant had wrongfully converted it to his own use, and was liable in damages for its value.

Appeal from the Maidstone County Court. The plaintiff was the owner of ten apple trees which grew close to the boundary of his land, and overhung the defendant's land. The defendant picked apples to

the amount of several bushels from the overhanging branches, and sold them, the apples being Bramley seedlings, and of considerable value. The defendant claimed that he had the right to pick the apples, inasmuch as he had the right to lop the branches overhanging his land, as they constituted a nuisance; and that having this right he had also the right to take the apples off the branches. The county court judge held that the right of the defendant to lop the overhanging branches did not carry with it a right to pluck and appropriate the fruit. His view was that the severance of the apples altered their legal status, they being part of the realty before being plucked, or savouring of the realty, but that on being plucked they became the personal property of the plaintiff, which was unlawfully converted by the defendant to his own use; and he was liable, therefore, in damages; and he awarded the plaintiff £10.

AVORY, J., said that in his opinion the appeal should be dismissed. As the county court judge said in his judgment, the defendant based his right to pick off the apples on his right to lop the overhanging branches on which the apples grew. It was perfectly true to say, as defendant's counsel did, that in lopping such branches the defendant would not be committing any trespass. It was true he might do so, even without notice to the plaintiff: *Lemmon* v. *Webb* (1895, A. C. 1); but his right to do that was based, not upon any law of trespass, but upon the law of nuisance, which gave him the right in such circumstances to abate the nuisance on his land. When once that was appreciated, it was evident that the right to lop the overhanging branches did not carry with it any such right as was claimed by defendant, of appropriating the property in those branches, or in the fruit growing upon them. Counsel for the defendant was also right in saying that the apples while on the tree were part of the realty, or savoured of the realty. But it did not follow because, when there, they formed part of the realty, or savoured of the realty, that they could never be any other than realty. As soon as the branches and the apples were severed from the tree they became personal chattels, and subject to an action for conversion, if converted. Reliance had been placed for the defendant on a passage from Pollock and Wright on Possession, p. 230. When it was examined, however, it did not support the argument for the defendant. The passage was as follows:—"Inasmuch as trespass to goods involves a taking from another's possession, it cannot be committed by severing and carrying away part of the soil, or a fixture, or a growing crop, for such things are not movable or in possession till they are severed, and the taking cannot be a wrong to possession which did not exist." The whole of that passage applied to the case of taking a thing part of the soil, a fixture, or growing crop. It had no application to the question of what might be the respective rights of the parties after the thing had been separated from the realty. As soon as these apples were severed from the realty, having been plaintiff's property before they were severed, they remained his property after they were severed, and the plaintiff had the right at once to possession. The question of the manner in which he might have enforced that right did not arise necessarily for decision, and he (Mr. Justice Avory) did not propose to decide it; but he was satisfied that the plaintiff had the property in and the right to possession of the apples, and the defendant, by appropriating and selling them, at a time when they were the property of the plaintiff, was liable in damages for converting them. The plaintiff was rightly given judgment for the value of the apples.

LUSH, J.—There was no question that while the fruit was on the trees the plaintiff was as much the owner of the fruit as he was of the trees. The apples, until severed, were not chattels, but none the less they were the plaintiff's property. In the case of the wind blowing the fruit on the neighbouring land, it would be quite impossible for the owner of that land to claim the fruit as his own. It would be no longer part of the realty, but the personal property of the owner of the tree. In the case of a thief taking the fruit from a tree, he could be charged with stealing the property of the owner of the tree in whom the property would be laid. The third case which might be put was where the owner of the adjoining land himself severed the fruit from the tree, as he might lawfully do, because he was entitled to abate the nuisance of overhanging trees. In the exercise of such a right he could not alter the right of property in the fruit. The right to abate the nuisance did not give or carry with it the right to divest the owner of his property; and when the adjoining owner had exercised his right of abating the nuisance, the fruit remained the property of the owner of the tree, as much as if the wind had blown the fruit off the tree on to the adjoining land. The county court judge was right in awarding the plaintiff damages. It might be the owner of the tree could not follow the apples on to the land of the neighbour, but the moment the neighbour exercised the right of ownership over the apples he converted the property of the true owner, and he was bound to pay, by way of damages, for its full value. Appeal dismissed.—COUNSEL, *Maddocks*, for appellant; *Fletcher*, for the respondent. SOLICITORS, *Paterson, Candler & Sykes*, for *Ellis & Ellis*, Maidstone; *Bracher & Son*, Maidstone.

[Reported by G. H. KNOTT, Barrister-at-Law.]

As from 17th March, 1919, Messrs. Hills, Godfrey, & Halsey, lately carrying on business as solicitors at 23, Queen Anne's-gate, S.W., amalgamated their business with that of Messrs. Eardley, Holt, Lightly, & Co., of 32, St. James's-place, St. James's-street, S.W. The new firm will carry on business at 32, St. James's-place under the style of Halsey, Lightly, & Hemsley, the members of the firm being Mr. W. J. Halsey, Mr. C. A. M. Lightly, and Mr. A. G. Hemsley, Mr. A. H. Godfrey having retired from business.

New Orders, &c.

War Orders and Proclamations, &c.

The *London Gazette* of 4th April contains the following, in addition to matter printed below:—

1. An Order in Council, dated 4th April, making a few additions to, and numerous removals from, the Statutory List under the Trading with the Enemy (Extension of Powers) Act, 1915.

The additions are as follows:—

Argentine (1); Chile (9); Guatemala (3); Salvador (2); Netherland (East Indies) (6); Greece (4); Netherlands (1).

The removals are approximately as follows:—

Morocco (3); Argentina, Paraguay and Uruguay (370); Bolivia (84); Brazil (610); Columbia (53); Costa Rica (36); Cuba (38); Ecuador (84); Guatemala (25); Hayti and Dominican Republic (37); Honduras (31); Mexico (465); Netherland West Indies (3); Nicaragua (16); Panama (13); Peru (85); Salvador (29); Venezuela (45); Netherland East Indies (1); Greece (1); Netherlands (2); Norway (4); Spain (3); Sweden (5).

A new List (the Consolidated List No. 76A) has been issued, which, we gather, shews the names remaining after these extensive removals in South America.

2. An Order in Council, dated 4th April, further amending the Exportation Prohibition Proclamation of 10th May, 1917, by deleting certain headings and adding others.

The *London Gazette* of 8th April contains the following:—

3. A notification of errors in the removals from the Statutory List referred to under item (1). Certain names in Batavia (11), Brazil (8), and Salvador (6) were wrongly included as removals and are retained on the list.

4. A Notice that further licences under the Non-Ferrous Metal Industry Act, 1918, have been granted to certain companies, firms and individuals. The present list contains fourteen names.

Army Council Orders.

NOTICES.

In pursuance of the powers conferred upon them by the Defence of the Realm Regulations the Army Council hereby give notice that the Army Council Orders indicated in the Schedule annexed are hereby cancelled as from the 1st day of April, 1919.

31st March.

Schedule.

ORDER AND DATE.

Order applying Regulation 30A to British and Irish Wool of 1916 Clip. 8th June, 1916.

Order applying Regulation 30A to Isle of Man Wool of 1916 Clip. 22nd June, 1916.

The Woollen and Worsted Materials (Returns) Order, 1916. 16th October, 1917.

Order amending the Woollen and Worsted Materials (Returns) Order, 1916. 11th December.

Order relating to Dealings in 1916 Wool in Ireland. 14th November, 1916.

Order relating to Dealings in 1916 Wool in Great Britain and the Isle of Man. 14th November, 1916.

Order relating to Dealings in 1916 and earlier Wool in Great Britain, Ireland and the Isle of Man. 29th December, 1916.

Order requiring the Sale of 1916 and earlier Wool to the Director of Army Contracts. 29th December, 1916.

Order requiring the Furnishing of a Census of the 1916 Clip. 10th July, 1916.

Order requiring the Sale and Delivery of Wool grown prior to and during the season of 1916, at any time more than 30 days after the date thereof. 5th February, 1917.

Order regulating Dealings in Australian or New Zealand Wool consigned to the United Kingdom on growers' account. 27th December, 1916.

Order regulating Dealings in Scoured and Sliped Australasian Wool. 14th February, 1917.

Order requiring persons holding stocks of Scoured and Sliped Australasian Wool to sell as may be required by the Director of Army Contracts. 14th February, 1917.

The Sale of Wool (Ireland) Order, 1917. 11th May.

Order taking possession of all Greasy Crossbred Australasian Wool in stock in the United Kingdom unless held by users for the purpose of manufacture by the holder. 20th March, 1917.

The Sale of Wool (Great Britain) Order, 1917. 22nd June.

The Merino Tops (Returns) Order, 1917. 23rd August.

The Fellmongers (Great Britain) Order, 1917. 21st September.

The Wool (Off Sorts) Order, 1917. 10th September.

The Wool (Ireland) No. 2 Order, 1917. 8th November.

The Worsted and Hosiery (Laps and Waste) Notice, 1917. 13th November.

The Sheep and Lamb Pelts (Delivery) Order, 1917. 29th December.
The Fellmongers (Ireland) Order, 1917. 12th December.
The British Sheepskins (Sale) Order, 1917. 18th December.
The Wood (Off Sorts) (No. 2 Order, 1918. 1st March.
The Wool (Colonial Fellmongers) Order, 1918. 22nd April.
The Sale of Wool (Ireland) Order, 1918. 13th May.
The Sale of Wool (Great Britain) Order, 1918. 13th May.
The Sheepskins (Rugs and Mats) Order, 1918. 12th June.
The Sale of Wool (Great Britain) (Amendment Order, 1918. 17th June.
The Olive Oil Order, 1917. 4th December, 1917.
The Woollen and Worsted (Consolidation) Order, 1917. 1st Jan., 1918.
[*Gazette*, 8th April.

In pursuance of the powers conferred upon them by the Defence of the Realm Regulations, the Army Council hereby give notice that the Rough and Curried Leather Order, 1917, and the Strap Butt (Conditions of Sale) Order, 1917, are cancelled as from the date hereof.
1st April. [*Gazette*, 4th April.

In pursuance of the powers conferred upon them by the Defence of the Realm Regulations, the Army Council hereby give notice that the Hides (Splitting) Order, 1917, is cancelled as from the date hereof.
2nd April. [*Gazette*, 4th April.

In pursuance of the powers conferred upon them by the Defence of the Realm Regulations, the Army Council hereby give notice that the Jute (Control Notice) 1917 is cancelled.
4th April. [*Gazette*, 8th April.

Board of Trade Order.

TRADING WITH POLAND.

GENERAL LICENCE.

Whereas by Royal Proclamation relating to Trading with the Enemy, dated the 9th day of September, 1914, it was, amongst other things, declared as follows:—

"The expression 'enemy country' in this Proclamation means the territories of the German Empire and of the Dual Monarchy of Austria-Hungary, together with all the Colonies and Dependencies thereof";

And whereas it was also declared by the said Proclamation that from and after the date of the said Proclamation the persons therein referred to were prohibited from having certain transactions with any person or body of persons of whatever nationality resident or carrying on business in an enemy country;

And whereas it was further declared by the said Proclamation as follows:—

"Nothing in this Proclamation shall be taken to prohibit anything which shall be expressly permitted by Our Licence, or by the licence given on Our behalf by a Secretary of State, or the Board of Trade, whether such licences be especially granted to individuals or be announced as applying to classes of persons";

And whereas by Proclamations dated the 8th day of October, 1914, the 7th day of January, 1915, and the 14th day of September, 1915, the said Proclamation, dated the 9th day of September, 1914, was amended as in those Proclamations set forth;

And whereas it is desirable to grant the licence hereinafter appearing;

Now, therefore, the Board of Trade, on behalf of His Majesty and in pursuance of the powers reserved in the said Proclamations, and all other powers thereunto them enabling, do hereby give and grant licence to all persons and bodies of persons resident carrying on business or being in the United Kingdom to trade and have commercial and financial transactions with persons or bodies of persons resident or carrying on business in Poland;

Provided always that any licence which may be necessary in respect of any transaction under any prohibition of export or prohibition of import for the time being in force in the United Kingdom, or in respect of any remittance of money out of the United Kingdom covered by Regulation 41D of the Defence of the Realm Regulations, is first obtained;

Provided also that this licence shall not permit any person or body of persons to pay to any person or body of persons resident or carrying on business in Poland any sum of money which by the terms of the Trading with the Enemy Amendment Acts, 1914 and 1915, or either of them, is required to be paid to the Custodian appointed under the Trading with the Enemy Amendment Act, 1914, but such sums of money must be paid to the said Custodian.

Provided further that this licence shall not permit any person or body of persons to pay or deliver to any person or body of persons resident or carrying on business in Poland any sum of money or property of which prior to the date hereof notice has been, or ought to have been, given to the said Custodian under the said Acts, or either of them.
1st April. [*Gazette*, 4th April.

EXPORTS TO GERMAN AUSTRIA.

GENERAL LICENCE.

Whereas by Royal Proclamation relating to Trading with the Enemy, dated the 9th day of September, 1914, it was, amongst other things, declared as follows:—

"The expression 'enemy country' in this Proclamation means the territories of the German Empire and of the Dual Monarchy of Austria-Hungary, together with all the Colonies and Dependencies thereof":

And whereas it was also declared by the said Proclamation that from and after the date of the said Proclamation the persons therein referred to were prohibited from having certain transactions with any person or body of persons of whatever nationality resident or carrying on business in an enemy county.

And whereas it was further declared by the said Proclamation as follows:—

"Nothing in this Proclamation shall be taken to prohibit anything which shall be expressly permitted by Our Licence or by the licence given on Our behalf by a Secretary of State, or the Board of Trade, whether such licences be especialy granted to individuals or be announced as applying to classes of persons":

And whereas by Proclamations dated the 8th day of October, 1914, the 7th day of January, 1915, and the 14th day of September, 1915, the said Proclamation dated the 9th day of September, 1914, was amended as in those Proclamations set forth:

And whereas it is desirable to grant the licence hereinafter appearing:

Now, therefore, the Board of Trade, on behalf of His Majesty, and in pursuance of the powers reserved in the said Proclamations, and all other powers thereunto them enabling, do hereby give and grant licence to all persons residing, carrying on business or being in the United Kingdom to negotiate for the supply of any goods, wares or merchandise to German Austria, to supply any goods, wares or merchandise to German Austria, or carry or arrange for the carriage of and to insure any goods, wares or merchandise destined for German Austria, and to take such action as may be necessary or convenient to secure payment for any goods, wares or merchandise so supplied or for any charges or expenses connected with such supply, carriage or insurance:

Provided always that any licence which may be necessary in respect of any such supply under any prohibition of export for the time being in force in the United Kingdom is first obtained:

Provided also that nothing in this Licence shall be deemed to authorize the payment of money which at the date hereof is or but for the war would have been due to any person or body of persons resident or carrying on business in German Austria or the withdrawal or disposal of funds or property held or managed in this country for the account of or on behalf of any such person.
3rd April. [*Gazette*, 4th April.

Ministry of Munitions Orders.

THE STEEL SUPPLIES (PARTIAL SUSPENSION) ORDER, 1919.

In reference to the following Orders made by the Minister of Munitions, namely :—

The Steel Supplies (Metallurgical Coke, Iron and Steel) Order, 1916, dated the 7th July, 1916.

The Steel Supplies (Steel-Scrap) Amendment No. 3 Order, 1917, dated the 26th August, 1917,

the Minister of Munitions hereby orders as follows :—

(1) The operation of the said Orders is hereby suspended on and after the date hereof until further notice in so far as relates to high-speed tool steel and scrap from high-speed tool steel.

(2) Such suspension shall not effect the previous operation of the said Orders or either of them or the validity of any action taken thereunder or the liability to any penalty or punishment in respect of any contravention or failure to comply with the said Orders or either of them prior to such suspension, or any proceeding or remedy in respect of such penalty or punishment.

(3) This Order may be cited as The Steel Supplies (Partial Suspension) Order, 1919.

1st April. [*Gazette*, 1st April.

COAL TAR AND COKE OVEN RETURNS (SUSPENSION) ORDER, 1919.

Coal Tar and Coke Oven Returns (Suspension) Order, 1919.

In reference to the following Order made by the Minister of Munitions, namely :—

The Coal Tar or Coke Oven By-Products (Returns) Order, 1916, dated the 31st October, 1916,

the Minister of Munitions hereby orders as follows :—

1. The operation of the said Order is hereby suspended on and after the 4th day of April, 1919, until further notice.

2. Such suspension shall not affect the previous operation of the said Order or the validity of any action taken thereunder or the liability to any penalty or punishment in respect of any contravention or failure to comply with the said Order prior to such suspension or any proceeding or remedy in respect of such penalty or punishment.

3. This Order may be cited as The Coal Tar and Coke Oven Returns (Suspension) Order, 1919.

4th April. [*Gazette*, 4th April.

Ministry of Shipping Order.

THE LIMITATION OF FREIGHTS (COASTWISE TRADE) AMENDMENT ORDER, No. 1, 1919.

The Shipping Controller, in pursuance of the powers conferred on him by Regulation 39BBB of the Defence of the Realm Regulations, and of all other powers enabling him in that behalf, hereby makes the following Order :—

(1) This Order may be cited as the Limitation of Freights (Coastwise Trade) Amendment Order No. 1, 1919.

(2) This Order shall apply only in the case of vessels over 1,000 tons gross tonnage.

(3) The rates of freight set forth in the First to Sixth Schedules to the Limitation of Freights (Coastwise Trade) Order, 1918, and the rates for time chartered vessels set forth in the Seventh Schedule to the said Order, shall be reduced in the case of vessels to which this Order applies by twenty-five per cent.

(4) This Order shall come into force on the 7th day of April, 1919.

4th April. [*Gazette*, 8th April.

Liquor Control Order.

GENERAL ORDER OF THE CENTRAL CONTROL BOARD (LIQUOR TRAFFIC) REGULATING THE SALE AND SUPPLY OF INTOXICATING LIQUOR ON GOOD FRIDAY IN ENGLAND AND WALES.

We the Central Control Board (Liquor Traffic) in pursuance of the powers conferred upon us by the Acts and Regulations relating to the Defence of the Realm hereby make the following General Order :—

Areas to which the Order applies.

1. This Order applies to all areas or parts of areas situate in England or Wales to which the Defence of the Realm (Liquor Control) Regulations, 1915, have been applied.

Hours during which intoxicating Liquor may be Sold on Good Friday.

2. The hours during which intoxicating liquor may (subject to the provisions of Article 3 hereof) be sold and supplied on Good Friday in licensed premises and clubs whether for consumption on or off the premises shall be as follows :—

(*a*) In the Welsh Area and the West Gloucestershire Area, the hours between 12.30 p.m. and 2.30 p.m. and between 6 p.m. and 9 p.m. for consumption on the premises, and the hours between 12.30 p.m. and 2.30 p.m. and between 6 p.m. and 8 p.m. for consumption off the premises.

(*b*) In each of the other areas the hours during which by the provisions of Article 2 of the Orders of the Board for the said areas such sale or supply for consumption on or off the premises is permitted on Sundays.

And Article 2 of each of the said Orders of the Board shall be read as if the provisions of this Article were inserted therein.

Sale of Spirits for Consumption off the Premises Prohibited.

3. No spirits to be consumed off the premises shall be sold or supplied in any licensed premises or club or be dispatched or taken therefrom on Good Friday, and Article 3 of each of the said Orders shall be read as if the provisions of this Article were inserted therein.

7th April. [*Gazette*, 8th April.

Food Orders.

THE MEAT RETAIL PRICES (ENGLAND AND WALES) ORDER, No. 2, 1918, AND THE MEAT RETAIL PRICES (SCOTLAND) ORDER, 1918.

1. In exercise of the powers reserved to him by the above Orders [S.R. & O., Nos. 372 and 862 of 1918] and of all other powers enabling him in that behalf, the Food Controller hereby gives notice that on and after the 3rd March, 1919, the maximum prices on sales of meat (including veal) by retail in the area comprised in the Administrative County of London and the Counties of Essex, Hertfordshire, Middlesex, Kent, Surrey, Sussex, Buckinghamshire, Oxfordshire, Berkshire, Wiltshire, Hampshire, and the Isle of Wight, shall be at the rates mentioned in the First Schedule hereto and the maximum prices on sales by retail in any other part of England or in Wales shall be at the rates mentioned in the Second Schedule hereto, and the maximum prices on sales by retail in Scotland shall be at the rates mentioned in the Third Schedule hereto.

2. The Notices dated the 22nd August, 1918, the 20th September, 1918, the 4th November, 1918, and the 20th December, 1918, issued under the above Orders are hereby revoked as from the 3rd March, 1919, but without prejudice to any proceedings in respect of any contravention thereof.

28th February.

[*Schedules of Maximum Prices.*]

NOTICE OF REVOCATION.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations, and of all other powers enabling him in that behalf,

the Food Controller hereby revokes the Orders mentioned in the first column of the Schedule as from the dates set opposite such Orders in the second column of the Schedule, but without prejudice to any proceedings in respect of any contravention thereof.

6th March.

The Schedule.

1. Order revoked.	2. Date of revocation.
S. R. & O., No. 1350 of 1917. The Ice Cream (Restriction) Order, 1917.	22nd March, 1919.
S. R. & O., No. 1574 of 1918. The Milk (Restriction in Establishments) Order, 1918.	9th March, 1919.

CHEESE (DISTRIBUTION) ORDER, 1918.

Directions.

In exercise of the powers reserved to him by the above Order [S. R. & O., No. 618 of 1918] and of all other powers enabling him in that behalf, the Food Controller hereby orders and directs as follows :—

1. On and after 19th March, 1919, until further notice no Government cheese shall be sold by retail at a price exceeding the rate of 1s. 6d. per lb.

2.—(*a*) No charge may be made for packing or packages or for giving credit.

(*b*) Where the cheese is delivered at the buyer's request otherwise than at the seller's premises an additional charge may be made in respect of such delivery not exceeding the rate of ½d. per lb. or any larger sum actually and properly paid by the seller for carriage.

3. The Directions under the above Order, dated 23rd July, 1918 [S. R. & O., No. 920 of 1918], are hereby revoked as from 19th March, 1919, but without prejudice to any proceedings in respect of any contravention thereof.

8th March.

NOTICE OF REVOCATION.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby revokes the Orders mentioned in the first column of the Schedule hereto as from the dates set opposite such Orders in the second column of the Schedule, but without prejudice to any proceedings in respect of any contravention thereof.

18th March.

The Schedule.

1. Title of Order.	2. Date.
S. R. & O., No. 1297 of 1917. The Condensed Milk (Returns) Order, 1917.	18th March, 1919.
S. R. & O., Nos. 174 and 1691 of 1918. The Condensed Milk (Distribution) Order, 1918, and Directions given thereunder.	31st May, 1919.
S. R. & O., No. 299 of 1918. The Imported Canned Condensed Milk (Requisition) Order, 1918.	31st May, 1919.
S. R. & O., No. 361 of 1918. The Canned Condensed Milk (Requisition) Order, 1918.	31st March, 1919.

TEA (RETAIL PRICES) ORDER, 1918.

GENERAL LICENCE.

On and after the 24th March, 1919, until further notice tea may be sold and bought free from the restrictions imposed by the above Order [S. R. & O., No. 506 of 1918].

19th March.

The following Food Orders have also been issued :—

Order amending the Meat (Maximum Prices) Order, 1917. 1st March, 1919.

Order amending the Poultry and Game (Prices) Order, 1918 (as amended. 6th March.

Order amending the Potatoes (Scotland) Order, 1918. 10th March.

The Salmon Fisheries (Ireland) Order, 1919. 11th March.

The Rationing Order, 1918. Notice relating to meat meals in Catering Establishments and Institutions. 8th February.

The Live Stock (Sales) Order, 1918. General Licence. 17th March.

The Sugar Order (Ireland), 1917. The Sugar (Restriction) Order, 1918. General Licence. 18th March.

The Cocoa Powder (No. 2) Order, 1918. General Licence. 18th March.

The Meat Retail Prices (Scotland) Order, 1918. General Licence. 19th March.

The Cocoa Butter (Provisional Prices) Order, 1918. The Cocoa Butter (Requisition) Order, 1918. General Licence. 19th March.

The Closing of the Press Bureau.

Unless an emergency arises, it is proposed to close the Official Press Bureau, Whitehall, on 30th April, after which date there will be no censorship of Press telegrams or of Press articles, books or pictures.

This will not mean that there will be any change in the provisions of the Defence of the Realm Acts or in the regulations made under them. They will remain binding as heretofore, but the responsibility of seeing that they are complied with will rest on the publisher. As regards matter telegraphed abroad from this country, the responsibility will rest with the senders of the telegrams.

From 30th April the Press Bureau will also cease to issue to the Press communications from or on behalf of any Minister or Department of the Government.

New Statutes.

THE INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) ACT, 1919.

The text of this Act is the same as that of the amended Bill, which we printed, *ante*, p. 377, with the following additions, and consequent re-numbering of sections :—

Sect. 2 (1). In the fifth line of the proviso (p. 378), read "in any case until *or in respect of any period prior to* the expiry." The words in italics have been added.

Sect. 4. Add at the end :—

(v) at the end of paragraph (*a*) of subsection (1) of section two of the principal Act there shall be inserted the following proviso :—

Provided that, if the rateable value of the dwelling-house on the said third day of August exceeds the standard rent as so defined, that rateable value shall, as respects that house, be deemed to be the standard rent.

Sect. 5. Add at the end the following sub-clauses :—

(3) The principal Act, both as originally enacted and as extended by this Act, shall have effect as if in proviso (vi) to subsection (1) of section one of that Act after the word "until" there were inserted the words "or in respect of any period prior to."

(4) Any rooms in a dwelling-house the subject of a separate letting as a dwelling shall, for the purposes of the principal Act and this Act, be treated as a part of a house let as a separate dwelling.

Sections 6 and 7 are new :—

6. *Limitation on rent of houses let furnished.*]—(1) Where the occupier of a dwelling-house to which the principal Act, either as originally enacted or as extended by this Act, applies, lets, or has, before the passing of this Act, let the house or any part thereof at a rent which includes payment in respect of the use of furniture, and it is proved to the satisfaction of the county court on the application of the lessee that the rent charged yields to the occupier a profit more than twenty-five per centum in excess of the normal profit as hereinafter defined, the court may order that the rent, so far as it exceeds such sum as would yield such normal profit and twenty-five per centum, shall be irrecoverable, and that the amount of any payment of rent in excess of such sum which may have been made in respect of any period after the passing of this Act, shall be repaid to the lessee, and, without prejudice to any other method of recovery, may be recovered by him by means of deductions from any subsequent payments of rent.

(2) For the purpose of this section "normal profit" means the profit which might reasonably have been obtained from a similar letting in the year ending on the third day of August, nineteen hundred and fourteen.

7. *Amendment of definition of standard rent.*]—At the end of paragraph (*a*) of subsection (1) of section two of the principal Act, the following words shall be inserted :—

Provided that, in the case of any dwelling-house let at a progressive rent payable under a tenancy agreement or lease, the maximum rent payable under such tenancy agreement or lease shall be the standard rent.

Section 8 is the same as clause 6 of the Bill as we printed it.

Societies.

The Barristers' Benevolent Association.

The annual general meeting of the Barristers' Benevolent Association was held on Monday in the Hall of the Middle Temple, the Lord Chancellor presiding.

The report stated that although the financial position of the association had improved, the committee could not feel entirely satisfied with either side of the account. While the committee had increased the allowances, in many cases they could not regard them as on the whole adequate. The amount of £3,296 distributed among, say, 100 persons gave only £32 a head, a sum which would not cover a year's board and lodging of any kind. As regarded receipts, the committee recorded the fact of there being twenty-four new members, thirteen increases of subscriptions, and four renewals of lapsed membership. A very few subscriptions had been withdrawn or reduced, and thirteen members had died. The net result was the receipt of a total of £1,650 for subscriptions, against £1,617 received in the previous year. Referring to donations, the committee had, in addition to Sir Harry Poland's contribution of £1,000, other generous gifts which made a total of £1,725, an increase of £1,037 over 1917. The war had not yet produced any notable increase in the number of applicants eligible for relief. The committee said that the subscriptions were far too few, and they therefore earnestly asked for new subscribers.

The Lord Chancellor, in moving the adoption of the report and statement of accounts, said that the last five years had made great demands on the members of the association. Barristers recognized with admiration the extraordinary sacrifice of the other branch of the profession, the solicitors, but it must be noted that when they went to the war they could leave people behind who could attend to a great many of their interests. Barristers were placed in no such position. Every man went from a "one-man business," which in the main disappeared the moment he disappeared. The result was beyond all doubt that their profession had suffered as much as any other profession. They must not forget that their profession, while it had dazzling prizes, was in many ways one of the saddest professions in the world. It was strewn with failures at every stage, and very often the failures were men who could not quite explain why they had turned out to be failures. He could not help thinking that the more those who had been prosperous in the profession reflected on the needs of the last few years the more they would rally, according to their means, to the support of the association.

The motion, which was seconded by Mr. Justice Roche, was agreed to.

The following members were elected to serve on the Committee of Management for the ensuing year:—Mr. J. F. P. Rawlinson, K.C., M.P., Mr. H. T. Kemp, K.C., Sir Reginald Acland, K.C., Mr. E. Lewis Thomas, K.C., Mr. George Wallace, K.C., Mr. Rigby Swift, K.C., Mr. F. H. Maugham, K.C., Mr. T. J. C. Tomlin, K.C., Mr. James Rolt, K.C., Mr. T. T. Paine, Mr. E. W. Hansell, Mr. J. E. Harman, Mr. Theo Mathew, Mr. G. R. Northcote, Mr. R. W. Turner, Mr. J. W. Manning, Mr. H. Tindal Methold, the Hon. M. M. Macnaghten, K.C., Mr. R. Goddard, and the Hon. Horace Woodhouse.

The Law Society.

The Council of the Law Society have received from the Repatriation and Demobilization Department of the Australian Imperial Force a letter requesting their co-operation in an effort they are making to secure the continued legal education of a small number of members of the Imperial Force. The men to be provided for are stated to be either university graduates who have been on active service, while normally they would have been studying Arts and Law, or articled clerks who would mostly have been attending university lectures in a Faculty of Law while serving in a solicitor's office, or legal practitioners who have foregone some of the most valuable years of their experience.

It is the wish of the Department to secure for these men the advantage of attendance and service in solicitors' offices in London.

The Council of the Law Society will be glad to have the names of solicitors in London who are willing to admit to their offices members of the Australian Imperial Force, as stated.

The men will remain under military discipline, with leave from military duty, for the purpose stated, up to the 30th November next, which leave will be extended if demobilization takes longer.

Solicitors' Benevolent Association.

The monthly meeting of the board of directors of this association was held at the Law Society's Hall, Chancery-lane, on the 9th inst., Mr. Charles Goddard in the chair. The other directors present were:—Messrs. E. R. Cook, T. S. Curtis, A. Davenport, C. G. May, R. C. Nesbitt, J. F. Rowlatt, M. A. Tweedie, and W. M. Walters. Five hundred and fourteen pounds was distributed to poor and deserving cases, and other general business was transacted.

Law Association.

The usual monthly meeting of directors was held at the Law Society's Hall on Thursday, the 3rd inst., Mr. E. E. Bird in the chair. The other directors present were:—Mr. T. H. Gardiner (treasurer), Mr. E. B. V. Christian, Mr. F. W. Emery, Mr. P. E. Marshall, Mr. W. M. Woodhouse, and the secretary, Mr. E. E. Barron. A sum of £55 was voted in relief; two new members were elected, and other business transacted.

The Society of Incorporated Accountants and Auditors.

The next examinations of candidates for admission into this society will be held on 27th, 28th and 29th May. Women are eligible under the society's regulations to qualify as incorporated accountants upon the same terms and conditions as are applicable to men.

Union Society of London.

SESSION 1918-19.

The annual ladies' night debate was held at the Old Hall, Lincoln's-inn, on Wednesday, 9th April, at 8 p.m. The subject for debate was: "That all branches of the legal profession should be open to women." Opener, Miss Helena Normanton; opposer, Mr. F. A. Symmons. There were present 110 members and friends. The motion was carried.

The Birch.

The following letter, from Mr. Clarke Hall, appeared in the *Times* of the 2nd inst.:—

Sir,—Deeply concerned as I am with the vital question of juvenile delinquency, I have just read with surprise and regret the Glasgow Committee's report on this subject, and I feel reluctantly constrained to write a protest against it. It is emphatically not my experience that birching, as administered in police courts, has either a good remedial or deterrent effect, save in very rare cases. In the year 1916 juvenile delinquency in East London reached its maximum, over 1,000 children and young persons being charged in this court. Since that time sentences of birching have constantly diminished and are now exceedingly rare, but juvenile delinquency has steadily grown less. I could give the statistics showing this, did space permit. My own experience is that a complete organisation of voluntary workers for each particular district, acting under the direction of official probation officers, such as now prevails in East London, is the most effectual means of preventing crime amongst children, and the best security for their future welfare and good behaviour. With the suggestion that there should be power to send boys under fourteen, who have been previously convicted, to industrial rather than reformatory schools, I heartily concur.

W. Clarke Hall.

Police Court, Old-street, E.C., 2nd April.

The Preservation of Commons.

Lord Ernle, President of the Board of Agriculture, has, says the *Times*, given a sympathetic reception to a deputation from the Commons and Footpaths Preservation Society and National Trust, which urged that care should be taken that the interests of the public and the needs of commoners and rural communities should be safeguarded in connection with pending afforestation, land settlement, housing and other reconstruction legislation. Fear was expressed that some of the projected schemes might involve grave inroads upon commons and seriously interfere with the natural beauty of the country.

The deputation was introduced by Mr. J. F. L. Brunner, and the speakers included Lord Bryce, Lord Farrer, Mr. E. N. Buxton, Mr. Briscoe Eyre, Miss Hunter and Mr. R. A. Glen, on behalf of the Commons and Footpaths Preservation Society. Mr. John Bailey (vice-chairman) and Dr. Dawtrey Drewitt, on behalf of the National Trust, asked that the property of the National Trust should be safeguarded.

It was urged that metropolitan commons and commons near large towns of value for recreation or on account of scenic beauty should be excluded from enclosure, and that, in view of their vital importance to smallholders and cottagers, no part of a rural common should be diverted from its present function of furnishing free supplies of pasture and fuel without careful inquiry by the Board of Agriculture and without adequate protection for the commoners and public.

Lord Ernle assured the deputation that he was strongly in sympathy with what had been put forward, both on the side of commons as a means of livelihood for those who lived upon their verges, and from the point of view of the preservation of areas for the health and recreation of the public. He thought there was agreement that a distinction must be drawn between metropolitan and urban commons and remote rural commons, and that possibly a differential treatment might be adopted, as for some time to come food production must be considered. A Bill to carry out the recommendations of the Select Committee on Commons was in an advanced state of preparation, and would be introduced as soon as public business permitted.

As regards allotments on commons, the holders must give way to the public right of recreation wherever it existed and was used to any

considerable extent. Where allotments were situated in places such as London parks the Board were taking steps to carry out the view that the health and recreation of the large body of the people who had public rights was a consideration paramount over the interests of the few who were fortunate enough to have allotments.

Lord Ernle gave an assurance that the possessions of the National Trust—including commons—would not be disturbed, and said that he saw no reason why he should not respond to a request made by the deputation for a return of the common lands still remaining in England and Wales. He agreed that commons were of the greatest possible assistance to smallholders in enabling them to exist where otherwise it would be impossible to make a living, and said that, so far from intending to abolish the common land system, it was part of the programme of the Department to create common pastures. He did not think that the Commons Preservation Society would find that the Land Settlement Bill required amendment, because the Bill was very limited in its operations. The Board had always worked on such excellent terms with the Commons Preservation Society, which was a most useful and public-spirited body, that there was no chance of breaking through that admirable tradition or of the Board relaxing its vigilance in regard to the preservation of commons.

Colonial Acts to Regulate Footwear.

It may, says the *Times*, strengthen the hands of the manufacturers who are taking steps "to put an end for ever to shoddy boots" (as reported in the *Times* of 3rd April) if it is pointed out that there is precedent for the "regulation of footwear" by the Legislature, when a minority from some cause or another fails to adopt the higher standard of the majority.

In 1911 the State of South Australia passed legislation with that object, but the Act was not to come into force until similar laws had been passed by New South Wales, Victoria and Queensland. Apparently it has not yet come into operation, as New South Wales has no special law on the subject. In 1913 an Act to regulate the manufacture and sale of footwear was passed in New Zealand. It required that if the soles of boots or shoes were not of solid leather they should have stamped upon them a statement of the material or materials composing the sole. The Act authorized the appointment of an inspector for the purpose of enforcing its provisions, but afterwards the work of making purchases and conducting prosecutions was assigned to one of the factory inspectors.

Victoria passed a statute in 1916 closely following the South Australian Act, but with somewhat fuller details. The operative section provides that

"If any person manufactures for sale or sells or exposes for sale or supplies or has in his possession for sale or supply any boots or shoes the soles of which do not consist entirely of leather he shall unless a true statement of the materials composing the sole is conspicuously and legibly stamped upon or impressed into the outer surface of the sole of each boot or shoe on that portion of the sole known as the waist be liable to a penalty of not less than five pounds nor more than twenty pounds:

"Provided that this section shall not apply—(a) where the outsole consists entirely of rubber; or (b) where the only material in the sole other than the leather consists of one or more of the following:—

"(i) ordinary fillers of cork or waterproof felt;

"(ii) canvas used to reinforce the insole;

"(iii) a prescribed material used as prescribed in the manufacture of shanks;

"(iv.) wood used in the heels of ladies' footwear;

"(v.) stiffening of such materials and so made as prescribed."

The details "prescribed" are incorporated in regulations made under the Act. The procedure upon a defence of warranty is analogous to that under the Food and Drugs Act, and the administration of these Acts accordingly falls within the province of the Minister of Public Health.

Companies.

London Guarantee and Accident Company (Limited).

The directors of the London Guarantee and Accident Company (Limited) recommend the payment of a final dividend on the ordinary shares of 15s. per share (less income tax), making, with the interim dividend paid in September, 1918, a total dividend of 25s. per share (less income tax). The total dividend paid in 1917 was 20s. per share (less income tax). They also recommend the payment of a dividend of 2½ per cent. (less income tax) on the £5 and £1 preference shares for the half-year to December, 1918.

The annual general meeting will be held at the head office of the company, 20, 21 and 22, Lincoln's Inn-fields, W.C. 2, on Thursday, 1st May, at 12 noon, and the transfer books will be closed from 17th April until 1st May, both days inclusive.

Law Students' Journal.

The Law Society.

The Second Term of 1919 will begin on the 28th instant, on which and the following days the Principal will be in his room at the Society's Hall from 10.30 to 1 p.m., and from 2.30 to 4.30 p.m., for the purpose of being consulted by students. Lectures and classes begin on Wednesday, the 30th. A full prospectus and time-table can be obtained on application, personally or by letter, at the society's office.

Legal News.

Appointments.

The King has been pleased to approve of the names of Mr. ARTHUR GODFREY ROBY and the Hon. EDWARD EVAN CHARTERIS for appointment to the rank of King's Counsel. Mr. Roby, who was called in 1887, has practised at Manchester at the Equity Bar, and Mr. Charteris, who was called in 1891, on the Oxford Circuit and at the Parliamentary Bar.

Changes in Partnerships. Dissolutions.

HENRY GEORGE CHURCH, ROBERT BRUCE AITKEN, and ALFRED JOSEPH MARRIOTT, solicitors (Church, Rackham, & Co.), 46, Lincoln's Inn-fields, W.C. 2. March 31. So far as regards the said Henry George Church, who retires from the firm; the said Robert Bruce Aitken and Alfred Joseph Marriott, together with the Right Hon. Sir Donald Maclean, will continue the said business under the present style or firm of Church, Rackham, & Co.

ALBERT HAMILTON GODFREY and WALTER JOHNSTON HALSEY, solicitors (Hills, Godfrey, and Halsey), 23, Queen Anne's-gate, Westminster. Jan. 31. Such business will be carried on in the future by the said Walter Johnston Halsey.

CHARLES ASHWIN WHITE and ALGERNON SMITH, solicitors (White, Smith, & Co.), Church-street, Barnsley, Yorks. April 1. So far as

concerns the said Algernon Smith, who retires from the said firm; the said Charles Ashwin White will continue to carry on the said business. [*Gazette*, April 8.

Information Required.

TO SOLICITORS.—Will the City solicitor who executed or attested a will since the Armistice for Private **ROLAND BRERETON BARLOW**, late of Bloemfontein, South African Infantry, deceased, kindly communicate with Julian Stephens (Limited), 19A, Coleman-street, London, E.C. 2, agents for the executors.

General.

At the Brentford Police Court, on the 3rd inst., the justices presented their clerk, Colonel G. B. Clark, V.D., with a silver rose-bowl in recognition of his fifty years' service as clerk of the Brentford Justices.

The Hon. John de Grey, who on his recent retirement from the Metropolitan Bench stated that he intended again to practise as a barrister, appeared for the defence, on the 4th inst., at Lambeth Police Court in a case in which the Camberwell Food Control Committee proceeded against a licensee and his manageress for an alleged breach of the Beer (Prices and Description) Order, 1919. In the result Mr. Leycester found that there had been a contravention, and imposed a fine of £12 on the licensee and £3 on the other defendant.

A Reuter's message from Copenhagen, under date 2nd April, says: The German Commission appointed to investigate the case of Captain Fryatt has, according to a Berlin telegram, given its verdict. It declares that the shooting of Captain Fryatt involved no violation of international law. The Commission, however, expresses the liveliest regret for the rapidity with which the sentence was carried out. The verdict, together with the summing-up, will this evening be communicated to the Dutch Minister in Berlin, who represents Great Britain.

In answer to Mr. Lynn, who asked what was the total amount of revenue derived under the land clauses of the Finance (1909-10) Act, 1910, and the total cost of collecting it, the Chancellor of the Exchequer says: The total amount of revenue derived from the land values duties up to 31st March, 1919, was £4,113,906. The total expenditure incurred in connection with the work of the Valuation Office and with the collection of the duties on land values up to 31st March, 1919, is estimated at approximately £4,600,000. It is impossible to distinguish the cost of collection.

In the House of Commons, on Monday, the Speaker announced that he had received the following message from the President of the Polish Diet:—"I have the honour to inform you that the Constituent Assembly of the Polish Republic has directed me to convey its most cordial greetings to the British Parliament. It is our heartfelt desire that this message from the first Assembly of reconstituted Poland should give expression to that sincere friendship which inspires the whole Polish nation in its feelings towards the generous and mighty British nation. The sentiment of fellowship in our common effort for the cause of justice and civilization, no less than our admiration for the vigour of Great Britain, identifies for all time the aspirations of our country with the noble aims and objects of your civilizing mission." The Speaker added that the House would probably wish him to send a suitable reply.

In the House of Commons, on the 3rd inst., Mr. Churchill, Secretary for War, in answer to Colonel W. Thorne, said: The Government has decided that demobilization is now sufficiently advanced to justify them in approving of the proposal of the Army Council for dealing with soldiers of various classes, including conscientious objectors, who have committed offences under the Army Act and in consequence have been sentenced to imprisonment. All such soldiers will be discharged from the Army for misconduct, and, if and when they have completed a total of two years' imprisonment in the aggregate in this country, they will be released from prison. Sir C. Kinlock-Cooke: Does not the right hon. gentleman see the unfairness of the decision of the Government, taking into consideration that there are now, and will be for some time to come, men serving under compulsion? Mr. Churchill: All those considerations were in my mind and the minds of the Government when the decision was taken.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Sargant.
Monday April 14	Mr. Goldschmidt	Mr. Borrer	Mr. Synge	Mr. Ploxam
Tuesday 15	Leach	Goldschmidt	Bloxam	Borrer
Wednesday .. 16	Church	Leach	Borrer	Goldschmidt
Thursday 17	Farmer	Church	Goldschmidt	Leach

Date.	Mr. Justice Astbury.	Mr. Justice Younger.	Mr. Justice Peterson.	Mr. Justice P. O. Lawrence.
Monday April 14	Mr. Jolly	Mr. Farmer	Mr. Church	Mr. Leach
Tuesday 15	Synge	Jolly	Farmer	Church
Wednesday .. 16	Bloxam	Synge	Jolly	Farmer
Thursday 17	Borrer	Bloxam	Synge	Jolly

The Easter Vacation will commence on Friday, the 18th day of April, 1919, and terminate on Tuesday, the 22nd day of April, 1919, inclusive.

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, April 1.

BROADFIELD PAPER STAINING CO., LTD.—Creditors are required, on or before May 13, to send their names and addresses, and the particulars of their debts or claims, to Sam Bridge, Radcliffe Bridge, Radcliffe, Lancs., liquidator.

CATCHESIDE STEAMSHIP CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 3, to send their names and addresses, and the particulars of their debts or claims, to Thomas Henry Catcheside, Exchange-bldgs., Quayside, Newcastle-upon-Tyne, liquidator.

GOSSEL BREWING CO., LTD.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to Arthur Edmund Howard, Josiah Smart, and Thomas Toten Willcox, 10, Victoria-st., liquidators.

HENRY STRATFORD, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before April 30, to send in their names and addresses, and the particulars of their debts or claims, to William O. Stratford, 62, Bannerdale-rd., Sheffield, liquidator.

LITTLE LEVER PAPER STAINING CO., LTD.—Creditors are required, on or before May 13, to send their names and addresses, and the particulars of their debts or claims, to Sam Bridge, Radcliffe Bridge, Radcliffe, Lancs, liquidator.

NEYLAND STEAM TRAWLING AND FISHING CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 1, to send in their names and addresses, and particulars of their debts or claims, to Fred J. Warren, 3, Victoria-pl., Haverfordwest, liquidator.

London Gazette.—FRIDAY, April 4.

C. GULE & SON, LTD.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to Frank Henry Finlaison, 45, London-wall, liquidator.

GREAT GRIMSBY ICE CO., LTD.—Creditors are required, on or before May 20, to send in their names and addresses and particulars of their debts and claims, to Alfred John Downs, Union Bank-chmbrs., Riby-sq., Grimsby, liquidator.

GRIMSBY CO-OPERATIVE ICE CO., LTD.—Creditors are required, on or before May 20, to send in their names and addresses, and particulars of their debts or claims, to Richard Field Helm, 111, Cleethorpe-rd, Grimsby, liquidator.

HENRY SMITH (WEST HARTLEPOOL), LTD.—Creditors are required, on or before May 19, to send their names and addresses, and the particulars of their debts and claims, to John Collingwood Fortune, 36, Church-st, West Hartlepool, liquidator.

MARSH SYNDICATE, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before April 25, to send their names and addresses, with particulars of their debts or claims, to William J. Ogden, 56, Moorgate-st, liquidator.

WEST AFRICAN MINES SELECTION CO., LTD.—Creditors are required, on or before May 14, to send their names and addresses, and the particulars of their debts or claims, to Charles William Moore, 5, London Wall-bldgs., liquidator.

London Gazette.—TUESDAY, April 8.

ANGLO EAST AFRICAN RUBBER PLANTATIONS, LTD.—Creditors are required, on or before May 16, to send in their names and addresses, with particulars of their debts or claims, to Robert Henderson Ireland, 5, Fenchurch-st., liquidator.

WILLIAM H. FORDE, LTD.—Creditors are required, on or before May 19, to send their names and addresses, and particulars of their debts or claims, to Walter Wright, Rumford-pl., Liverpool, liquidator.

FOUNDING AND FINANCE AGENCY, LTD.—Creditors are required, on or before April 23, to send their names and addresses, and the particulars of their debts or claims, to Francis Phillips, 20, Eastcheap, liquidator.

GEORGE CUMMINGS & SONS, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before May 1, to send their names and addresses, and particulars of their debt or claims, to H. L. Playfoot, 50, West-st., Dorking, liquidator.

HARVEY'S GLAZE, LTD.—Creditors are required, on or before June 4, to send their names and addresses, and the particulars of the their debts or claims, to E. R. Heasman, c/o Messrs. Hutchison & Cuff, 6, Stone-bldgs., Lincoln's inn, liquidator.

LONDON WALL TRUST, LTD.—Creditors are required, on or before May 14, to send their names and addresses, and the particulars of their debts or claims, to Mr. F. Lindsay Fisher, Bassishaw House, Basinghall-st., liquidator.

OLIVER LING & CO., LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before April 14, to send their names and addresses, and the particulars of their debts or claims, to Mr. John Richardson Ling, 38, Victoria-st., Westminster, liquidator.

T. H. SALE & CO., LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Charles Halliday, Spring-gdns., Manchester, liquidator.

SOENAPOERA TEA ESTATE, LTD.—Creditors are required, on or before April 25, to send their names and addresses, and the particulars of their debts or claims, to Francis Phillips, 20, Eastcheap, liquidator.

TOLPUTT & SON, LTD.—Creditors are required, on or before May 7, to send their names and addresses, and the particulars of their debts or claims, to William James Mason, Bouverie-chmbrs, Folkestone, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, March 28.

Curzon Syndicate, Ltd.
Thomas Prince & Co., Ltd.
Hardisty & Co., Ltd.
J. Parnwell & Son, Ltd.
Mallinger, Ltd.
Anglo-American Corporation of South Africa, Ltd.
Maryport Coffee Tavern Co., Ltd.
Gellings Iron Foundry Co., Ltd.
Demerara & Coverden Produce Co., Ltd.
Anglo-Brasilian Line, Ltd.
Tranter & Hancox, Ltd.
Burslem Port Vale Football and Athletic Co., Ltd.
United Kingdom Margarine Co., Ltd.

London Gazette.—TUESDAY, April 1.

Pearson's (Electricians), Ltd.
Guildford Steam Laundry Co., Ltd.
Embroidery Manufacturing Co., Ltd.
Cleethorpes Steam Trawling Co., Ltd.
Jacob Thomlinson, Ltd.
Henry Stratford, Ltd.
Roelant Engineering Co., Ltd.
Maryport Brewery, Ltd.
"Brodfield" Steamship Co., Ltd.
Pneumatic Tool Co., Ltd.
C. Perls & Co., Ltd.
Salterhebble Mill Co., Ltd.
Copley, Turner & Co., Ltd.
U. E. Co., Ltd.
Anglo-American Bowling Syndicate, Ltd.
John Burton & Green, Ltd.
Trafalgar Colliery Co., Ltd.
Little Lever Paper Staining Co., Ltd.
Broadfield Paper Staining Co., Ltd.

London Gazette.—FRIDAY, April 4.

Turf Press, Ltd.
Kington Gas Co., Ltd.
William H. Forde, Ltd.
British Costumiers' Association, Ltd.
Busbridge & Co. (1916), Ltd.
Lawrence & Hall, Ltd.
East Grinstead War Work Association, Ltd.